

# THE WEEK IN BRIEF

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## News

### TAX COLLECTION

**F24 Form – Unified Payments – Advance Payments – IRPEF 2025 Advances – Calculation – Methods  
(Decree-Law of 23 April 2025, No. 55)**

Decree-Law No. 55 of 23 April 2025 was published in the Official Gazette No. 94 on 23 April 2025. It sets out the rules for calculating the 2025 IRPEF advance payments, resolving issues that arose due to the lack of coordination between:

- Legislative Decree 216/2023;
- Law 207/2024.

The decree had previously been announced by Press Release No. 125 of 22 April 2025 from the Council of Ministers.

### Regulatory Framework

Article 1, paragraphs 1 and 2 of Legislative Decree 216/2023 provided, for 2024 only:

- a reduction in the number of taxable income brackets and corresponding IRPEF rates from four to three (replacing those provided under Art. 11, para. 1 of the TUIR);
- an increase in the income tax deduction for employees (excluding pensioners) and certain similar income, from €1,880.00 to €1,955.00 for taxpayers with total income not exceeding €15,000.00, pursuant to Art. 13, para. 1(a), first sentence, of the TUIR.

Specifically, for 2024 the following IRPEF brackets and rates were applied:

- up to €28,000.00: 23%;
- over €28,000.00 and up to €50,000.00: 35%;
- over €50,000.00: 43%.

The main change was the merging of the first two IRPEF income brackets. As a result, a 23% tax rate was applied to total income up to €28,000.00 (where previously a 25% rate applied to income above €15,000.00 and up to €28,000.00).

Both the reduction of rates and the increase in deductions were confirmed and made permanent as of 2025 by Art. 1, para. 2 of Law 207/2024.

### Issue Regarding the Calculation of IRPEF Advances

Article 1, paragraph 4 of Legislative Decree 216/2023 stated that for calculating IRPEF advances for the 2024 and 2025 tax years, the prior year's tax liability should be determined **without applying** the provisions of paragraphs 1 and 2. Consequently, for determining 2025 advance payments, the rules in force for 2023 would have had to be used.

### Intervention by the Ministry of Economy and Finance

The Ministry of Economy and Finance addressed the issue. In particular, Press Release No. 32 of 25 March 2025 clarified that the provision aimed to neutralize the effects of the IRPEF reform **only for advance payments** due from taxpayers whose income tax returns showed a balance due (i.e., those with income not subject to withholding).

The Ministry also announced a specific legislative intervention to resolve the issue in time, in order to avoid additional burdens for taxpayers in terms of tax return preparation and payment.

### Correction Introduced by Decree-Law 55/2025

The correction was made through Decree-Law No. 55/2025, published in the Official Gazette on 23 April 2025, just before the release of the pre-filled tax return scheduled for 30 April 2025.

### Latest Developments in Decree-Law 55/2025

**Article 1** of Decree-Law 55/2025 amends **Article 1, paragraph 4 of Legislative Decree 216/2023**, eliminating the reference to the year 2025 and retaining the application of the provision solely for 2024. In other words, as a result of the amendments introduced, the provision now states that, for the purposes of calculating IRPEF advance payments for the **2024 tax year**, the previous year's tax is to be determined **without applying** the provisions of paragraphs 1 and 2.

Therefore, **for 2025**, the **ordinary rules** for determining advance payments apply.

As confirmed in **Press Release No. 125 of 22 April 2025**, the decree clarifies that **employees and pensioners without additional income will not be required to pay IRPEF advances for 2025**, thus avoiding any increase in their tax burden.

### References:

- Decree-Law of 23 April 2025, No. 55
- Press Release of the Ministry of Economy and Finance No. 32, dated 25 March 2025
- Press Release of the Presidency of the Council of Ministers No. 125, dated 22 April 2025
- *Il Quotidiano del Commercialista*, 23 April 2025 – "IRPEF advance rule corrected" – Negro, Silvestro
- *Il Sole 24 Ore*, 23 April 2025, p. 13 – "Decree saves taxpayers up to €260 on advances" – Mobili, Parente
- *Italia Oggi*, 23 April 2025, p. 29 – "Tax: IRPEF advance payments corrected" – Bartelli

## INDIRECT TAXES

### **VAT – Taxpayer Obligations – Appointment of Tax Representative – Requirements of Integrity – Provision of Financial Guarantee – Conditions – Operational Procedures (Italian Revenue Agency Provision No. 186368 of 17 April 2025)**

Provision No. 186368 issued by the **Italian Revenue Agency** on **17 April 2025** outlines the **operational procedures** for certifying the eligibility requirements and providing the necessary guarantee to act as a **VAT fiscal representative**.

It should be noted that **Article 17, paragraph 3 of Presidential Decree 633/72** was amended by **Article 4, paragraph 1(a) of Legislative Decree 13/2024**, requiring that, in order to assume this role, individuals must:

- meet the **eligibility requirements** outlined in **Article 8, paragraph 1(a)–(d) of Ministerial Decree No. 164 of 31 May 1999**;
- and, depending on the **number of represented parties**, provide an **appropriate financial guarantee**.

**Ministerial Decree of 9 December 2024** established the general criteria for acting as a tax representative, assigning the Italian Revenue Agency Director the responsibility to define operational implementation methods via a formal provision.

#### **Declaration Requirements for Eligibility**

Individuals intending to assume or already acting in the capacity of **VAT tax representative** must submit a specific **declaration**, stating that they:

- have **not been convicted**, even if not final, or received judgments under **Art. 444 of the Criminal Procedure Code**, for financial crimes;
- **are not under trial** for financial crimes;
- have **not committed serious and repeated violations** of tax or contribution laws;
- are **not in any of the conditions** set out under **Art. 15, paragraph 1 of Law 55/1990**, as replaced by **Art. 1 of Law 16/1992** (“New provisions for the prevention of mafia-type crime and other forms of serious social threat”).

This declaration must be submitted **together with** the form for **commencement of activity or VAT data variation**, which includes the identifying information of the tax representative.

#### **Methods of Providing the Financial Guarantee**

The guarantee required to assume the role of **VAT fiscal representative** may be provided in the following forms:

- **Government bonds or other State-backed securities**;
- **Surety insurance policy**;
- **Bank guarantee**.

The **minimum coverage amount** depends on the **number of represented entities** and ranges from **€30,000** (for between 2 and 9 represented subjects) up to **€2,000,000** (for more than 1,000 represented entities). **No guarantee is required** when representing **only one subject**, although the **declaration of eligibility** must still be submitted.

The guarantee must cover a period of **at least 48 months** from the date of submission to the competent **Provincial Directorate of the Italian Revenue Agency**.

Once the Agency notifies that the guarantee meets the legal requirements, the person is authorized to act as a VAT fiscal representative for a number of subjects corresponding to the tier of the provided guarantee.

### Existing Fiscal Representatives

Those who were **already operating as fiscal representatives** on the date of publication of the provision must, **by 16 June 2025 (60 days from publication)**:

- Submit the declaration confirming their **eligibility requirements**;
- Provide the financial guarantee (if applicable).

**Failure to comply** will result in the Revenue Agency **initiating the automatic cancellation process** of the VAT numbers of the represented parties.

However, upon receiving the notice, the representative will still be granted an **additional 60 days** to fulfill the requirements.

### Public Access to Information on Fiscal Representatives

A **notice on the Revenue Agency's website** will inform users when the **service for consulting the details of fiscal representatives** (who have submitted the required declaration and provided the guarantee, if necessary) becomes available.

### Legal References:

- Art. 17 of Presidential Decree No. 633 of 26 October 1972
- Art. 5 of Ministerial Decree of 9 December 2024 – Ministry of Economy and Finance
- Provision of the Italian Revenue Agency No. 186368 of 17 April 2025

### Sources and Articles:

- *Il Quotidiano del Commercialista*, 19 April 2025 – “Fiscal representatives only with proven requirements and guarantees” – Gazzera
- *Italia Oggi*, 19 April 2025, p. 24 – “Certified VAT fiscal representatives” – Ricca
- *Il Quotidiano del Commercialista*, 18 April 2025 – “New rules for becoming a VAT fiscal representative” – Editorial Staff
- *Il Quotidiano del Commercialista*, 13 December 2024 – “Multiple guarantees for fiscal representatives in Italy” – Greco, La Grutta
- *Eutekne Guides – VAT and Indirect Taxes* – “Fiscal Representative” – Cosentino C.

## INDIRECT TAXES

**VAT – Taxpayer Obligations – Payments Received After Business Closure – Heirs of the Professional – Failure to Issue Invoice – Notification to the Revenue Agency (Revenue Agency Ruling No. 118 of 22 April 2025)**

The **Revenue Agency Ruling No. 118 of 22 April 2025** analyzed the compliance obligations in cases where a **professional has passed away** and the **VAT number has been closed** before receiving final payments.

In such cases, the **client or purchaser** must pay the **gross amount (including VAT)** to the heirs. The **heirs** are responsible for **registering a new VAT number** on behalf of the deceased and fulfilling **VAT-related obligations**.

If the heirs **fail to act**, the **client or purchaser** must **regularize the transaction** by submitting a **notification through the Electronic Invoicing System (Sistema di Interscambio)** to the Revenue Agency.

### VAT Liability Timing

For VAT purposes, the **termination of a professional activity** (and the related obligation to close the VAT number) occurs **only upon the completion of all obligations** related to the active and passive transactions carried out (see Circular No. 11/2007 and Resolution No. 232/2009 of the Italian Revenue Agency).

It is also necessary to assess the **taxable event**, which, in the case of professional services, occurs at the **actual execution of the service**, regardless of when payment is made or the professional's subsequent death (Italian Supreme Court, Joint Sections, ruling No. 8059/2016).

The **VAT becomes due**, as per **Article 6, paragraph 3 of Presidential Decree 633/72**, at the time **the fee is collected**, which also serves as the latest deadline for **issuing the invoice**.

### Obligations of the Heirs

In general, the **VAT number of the deceased professional must not be closed** if any fees remain uncollected **and the related invoices have not yet been issued**.

According to **Article 35-bis of Presidential Decree 633/72**, heirs must comply with VAT obligations related to the transactions carried out by the deceased within **six months of the date of death**, provided that the statutory deadlines for those obligations had **not expired more than four months before** the date of death.

As clarified by **Resolution No. 34/2019**, if there are fees to be collected or services to be invoiced, **heirs may not close the VAT number** of the deceased until the **final fee has been collected**—unless the heirs decide to issue invoices in advance for services already rendered by the deceased.

### If the VAT Number Was Closed Prior to Death

If the professional **closed their VAT number before passing away**, and **fees are still to be invoiced**, the **heirs must open a new VAT number** on behalf of the deceased (see Revenue Agency Ruling No. 163/2021). This is essential for issuing invoices for fees collected by the heirs, and for fulfilling all other VAT-related obligations.

From an operational standpoint, based on previous guidance (**Ruling No. 52/2020**), if the heirs fail to issue the invoice, the **purchaser or client** must **self-invoice (autofattura)** and pay the VAT on the professional fee.

Under this earlier interpretation, the **fee was paid net of VAT**, with the client or purchaser responsible for paying the tax under **Art. 6, para. 8 of Legislative Decree 471/1997**.

### Client's Obligations and New Penalty Regime

Under **Article 2 of Legislative Decree 87/2024**, effective from **violations committed on or after 1 September 2024**, the **regulations on regularization by the purchaser** have changed:

- While failure to regularize remains punishable under **Art. 6, para. 8 of Legislative Decree 471/97**,
- There is **no longer an obligation to pay the VAT**.

From **1 April 2025**, the irregularity must be reported to the Italian Revenue Agency using the “**TD29**” code via the **Sistema di Interscambio (SdI)**, as per the **electronic invoicing technical specifications dated 31 January 2025**.

This **partially supersedes** the earlier interpretation in Ruling No. 52/2020. The **fee must now be paid gross of VAT**, and **heirs must open a new VAT number** for the deceased professional.

If the heirs **fail to comply**, the **purchaser or client** must submit a **notification using code “TD29”** via SdI to regularize the transaction.

However, they are **no longer required to pay the tax**, due to the revised provisions under **Art. 6, para. 8 of Legislative Decree 471/97**.

The **Revenue Agency retains the authority** to recover **any unpaid VAT**, along with applicable **penalties and interest**, from the heirs.

#### Legal References:

- Article 35-bis of Presidential Decree No. 633 of 26 October 1972
- Article 6, paragraph 8 of Legislative Decree No. 471 of 18 December 1997
- Revenue Agency Ruling No. 118 of 22 April 2025

#### Sources and Publications:

- *Il Quotidiano del Commercialista*, 23 April 2025 – “Fees to heirs must include VAT” – Greco
- *Il Sole 24 Ore*, 23 April 2025, p. 35 – “Heirs must invoice with VAT on fees owed to the deceased professional” – Abagnale, Santacroce
- *Italia Oggi*, 23 April 2025, p. 32 – “Deceased professional, VAT obligations apply to heirs” – Ricca
- *Eutekne Guides – VAT and Indirect Taxes* – “Heirs” – Greco E., Mauro A.
- *Eutekne Guides – Tax Assessments and Penalties* – “Invoice – Regularization by the purchaser” – Cissello A.

#### Social Security

##### **Change in Interest Rate on Main Refinancing Operations (Former TUR) - Deferred and Installment Interest Rates and Civil Penalties (INPS Circular 18.4.2025 No. 80 and INAIL Circular 22.4.2025 No. 27)**

With **INPS Circular No. 80 of 18 April 2025** and **INAIL Circular No. 27 of 22 April 2025**, the effects of the **monetary policy decision of the European Central Bank (ECB)** on 17 April 2025 have been outlined. The ECB reduced the interest rate on the **main refinancing operations** of the Eurosystem (formerly known as the TUR) by 25 basis points. As of **23 April 2025**, the rate is set at **2.40%**.

#### New Deferred Interest Rate

The **deferred interest** on the installment payments for the regularization of social security debts and civil penalties under **Article 2, paragraph 11 of Decree Law 9.10.89 No. 338** is calculated at an annual rate of **8.40%** and will apply to installment plans presented from **23 April 2025** onwards.

Existing installment plans already issued and notified, based on the previously applicable interest rate, will remain unchanged.

#### New Delay Interest Rate

The interest on the **delay of social security contribution payments** will be calculated at an annual rate of **8.40%**. This new rate will apply to contributions related to the month of **April 2025** and onwards.

### Effects on INAIL Installment Plans

The rate change will impact the interest on **INAIL installment plans** for debts related to insurance premiums and accessories under **Article 2, paragraph 11 of Decree Law 338/89**.

As a result, the **interest rate** applied to installment plans submitted from **23 April 2025** will be **8.40%** (no changes will be made to existing installment plans).

### Effects on Civil Penalties

The ECB's reduction of the main refinancing interest rate also impacts **civil penalties**. Different scenarios apply, and the penalties are calculated based on the interest rate in effect:

- In case of **late or non-payment of contributions or premiums** under **Article 116, paragraph 8(a) of Law 388/2000**, the civil penalty is:
  - **7.90% annually** (rate of **2.40%** plus an additional 5.5 points).
  - **2.40% annually** (without the 5.5-point increase) if payment is made **within 120 days** of the legal deadline, in a **single payment**, voluntarily and before any contestation or claim from the tax authorities.
- In cases of **evasion** under **Article 116, paragraph 8(b) of Law 388/2000**, the civil penalty is **30% per year**, up to **60%** of the unpaid contributions or premiums amount, if not paid by the legal deadline.
  - If the debt is **self-reported voluntarily** before any contestations or claims, the penalty is reduced to **7.90% annually** (2.40% plus an additional 5.5 points) if the payment is made in **one lump sum within 30 days of the self-report**.
  - If the payment is made within **90 days of the self-report**, the penalty increases to **9.90% annually** (2.40% plus an additional 7.5 points).
- For late or non-payment due to **objective uncertainties** about the contribution obligation, where the obligation is later confirmed by judicial or administrative rulings, the penalty is equal to the **legal interest rate** under **Article 1284 of the Civil Code**.

### Applicability in Bankruptcy Procedures

For companies undergoing bankruptcy procedures, the **reduced civil penalties** as stipulated by **Article 116, paragraph 8(a) of Law 388/2000** will be calculated based on the **former TUR** rate.

For evasion cases under paragraph (b), the penalty is calculated using the **previously mentioned rate**, increased by two percentage points.

It is highlighted that the **maximum reduction** cannot fall below the **legal interest rate**. Therefore, if the refinancing rate falls below the legal interest rate, the maximum reduction will be the legal interest rate, while the minimum will be the legal interest rate plus two points.

As of **23 April 2025**, since the ECB's refinancing rate is higher than the legal interest rate (set at **2% annually** from 1 January 2025), the **penalty reduction** will be based on the refinancing rate of **2.40%**.

### Legal References:

- **Article 116, paragraph 10 of Law No. 388/2000**
- **Article 116, paragraph 8 of Law No. 388/2000**
- **INPS Circular No. 80 of 18 April 2025**

**Sources:**

- *Il Quotidiano del Commercialista*, 19 April 2025 – "Interest rate on deferred and installment payments drops again" – Andreozzi
- *Eutekne Guides – Social Security* – "INPS Contributions – Omissions and Contribution Evasion" – Andreozzi F.

**Qualification of Employment Relationships****Workers via Digital Platforms – "Riders" – Ministerial Clarifications (Ministry of Labor Circular 18.4.2025 No. 9)****Work Relationships through Digital Platforms – "Riders" – Ministerial Clarifications (Ministry of Labor Circular 18.4.2025 No. 9)**

With **Circular No. 9 of 18 April 2025**, the Ministry of Labor provides a detailed framework for the classification and protection of workers operating via digital platforms, in anticipation of the transposition of **EU Directive 2024/2831**.

**Classification of Digital Platform Workers**

The Ministry of Labor highlights that the work performed by individuals using digital platforms can be classified in different ways based on the actual conditions of their work. These are:

- **Self-Employed Work:** If the worker does not face any control, direction, or sanctioning power from the platform, and if the worker has the real ability to refuse delivery tasks or unilaterally withdraw their availability without facing adverse consequences.
- **Subordinate Work:** The Ministry also refers to **intermittent work contracts**, a form of subordinate employment that shares characteristics with the work performed by digital platform workers.
- **Coordinated and Continuous Collaboration:** As per **Article 2, paragraph 1 of Legislative Decree 81/2015**, which applies the rules of subordinate employment contracts to collaborations that are predominantly personal and continuous, where the execution methods are organized by the platform owner, even when the platform itself organizes the work execution.

**Social Security and INAIL Insurance**

Regarding **social security coverage**, when a **subordinate work** relationship or a **coordinated and continuous collaboration** is identified, the worker must be enrolled in the **General Compulsory Insurance (AGO)** of **INPS**, as established in **Ministry of Labor Circular No. 3/2016**.

Regarding **INAIL insurance**, the Ministry confirms that various methods can be used to regulate the activities of **delivery riders** (cycle couriers) operating via digital platforms, offering **differentiated protections** according to the nature of the work relationship. In the event of a work accident or professional illness, the protection remains the same whether the worker is subordinate, part of a coordinated collaboration, or self-employed.

**EU Directive 2024/2831**

The circular also addresses **EU Directive 2024/2831**, which introduces minimum protections for workers through digital platforms. This directive must be transposed by **EU member states** by **2 December 2026**. One of the key provisions of the directive is the requirement for member states to establish adequate and



effective procedures to determine and verify the correct employment status of individuals working through digital platforms (**Article 4 of EU Directive 2024/2831**).

**Key Legal References:**

- **Article 2, paragraph 1 of Legislative Decree 15.6.2015 No. 81**
- **Article 47-bis of Legislative Decree 15.6.2015 No. 81**
- **EU Directive 23.10.2024 No. 2831**
- **Ministry of Labor Circular No. 9 of 18 April 2025**

**Sources:**

- *Il Quotidiano del Commercialista*, 19 April 2025 – "Platform Riders Must Be Registered for INPS General Insurance" – Gianola
- *Il Sole 24 Ore*, 19 April 2025, p. 23 – "Intermittent Contracts as Typical for Rider Work" – Falasca
- *Italia Oggi*, 19 April 2025, p. 29 – "On-Call Contracts for Riders" – Cirioli
- *Eutekne Guides – Employment* – "Platform Riders" – Gianola G.

**Highlighted Notice****PROVISION OF THE REVENUE AGENCY 13.2.2025 No. 47335****TAXES****INDIRECT TAXES - SUCCESSIONS AND GIFTS - Succession Declaration - Approval of the New Form**

With this provision, the following have been approved:

- The new succession declaration form and request for cadastral updates, along with the related completion instructions;
- The new technical specifications for the electronic submission of the declaration.

The update was necessary to incorporate the changes introduced by the reform of the inheritance and donation tax under Legislative Decree No. 139 of 18.9.2024, applicable to successions opened from 1.1.2025.

**Self-assessment of Inheritance Tax**

For successions opened from 1.1.2025, as a result of Articles 27 and 33 of Legislative Decree No. 346/90, as amended by Legislative Decree No. 139/2024, inheritance tax (and no longer just registration and cadastral taxes) is self-assessed by taxpayers based on the succession declaration filed.

The payment of the self-assessed inheritance tax must be made within 90 days from the submission deadline of the declaration.

For amounts equal to or greater than €1,000.00, the taxpayer can make the payment:

- At least 20% by the deadline;
- For the remaining amount, in eight quarterly installments, or for amounts over €20,000.00, in a maximum of twelve quarterly installments, by providing a specific communication during the submission of the succession declaration.

To accommodate these changes, a specific section has been added in the EF section of the succession declaration form, where the self-assessed tax can be indicated and the payment can be managed as per the new provisions.

It is important to note that the tax codes for the payment of self-assessed inheritance tax have been approved by the Revenue Agency Resolution No. 2 of 10.1.2025.

If a higher tax is due, the office will notify a specific liquidation notice within two years from the date of submission of the succession declaration, with a request to make the payment within 60 days.

### **Other Updates in the New Form**

Other updates in the revised succession declaration form and related instructions concern:

- Testamentary trusts, for which fixed amounts of registration and cadastral taxes are required, and the possibility of choosing the so-called “entry taxation,” opting to pay inheritance tax, self-assessed, when the declaration is submitted, instead of when the transfer of assets and rights to the final beneficiaries takes place;
- The adjustment of the sanction system to the new provisions introduced by Legislative Decree No. 87 of 14.6.2024, as well as those concerning late payment of inheritance tax, registration and cadastral taxes, and other self-assessed taxes;
- The application of special taxes regarding cadastral and registration services;
- The request for the “Certificate of Declaration Submission.”

### **Use of the New Form**

The electronic submission of the succession declaration using the updated form will be available from 14.2.2025.

The new electronic succession declaration form also applies to successions opened up to 31.12.2024, with the understanding that, as mentioned above, the self-assessment of inheritance tax applies only to successions opened from 1.1.2025, while for previous successions, the office will handle the liquidation.