



# E-newsletter

2026, April

**forv/s**  
**mazars**

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## News of the month

### **FLAT-RATE SCHEME: PAYMENTS RECEIVED IN ERROR NOT TAKEN INTO ACCOUNT**

The Italian Revenue Agency has amended its response no. 26 of 10 February 2026, clarifying that sums received in error (and actually repaid) by a taxpayer using the flat-rate scheme do not count towards the threshold that triggers exclusion from the scheme. The ruling concerns a case involving remuneration. With regard to contribution obligations, these must be fulfilled in accordance with the funds and schemes to which the employee was registered at the time the leave commenced, in order to ensure continuity of coverage under the original schemes.

**(Italian Revenue Agency, response no. 68, March 6, 2026)**

### **WITHHOLDING TAX ON AGENCY COMMISSIONS**

The Ministry of Economy and Finance, in a press release dated February 27, 2026, extended the exemption from withholding tax on commissions relating to commission, agency, brokerage, commercial representation and business procurement received by travel and tourism agencies, as well as by shipping and air agents and agents of oil companies, from March 1, 2026 to April 30, 2026. The extension was confirmed by the publication in the Official Gazette of Decree-Law No. 38/2026. For further details on this regulatory change, please refer to the information published in the monthly March 2026 circular.

**(Decree Law No. 38 of March 27, 2026, Official Gazette No. 72 of 27/3/2026)**

### **TAX CREDIT 5.0**

For businesses that reserved the Tax Credit 5.0 between November 7, 2025 and November 27, 2025, Decree Law No. 38/2026 provides for the granting of a tax credit at a reduced rate compared to the amount originally due: by April 30, 2026, the GSE will notify the businesses concerned of the actual value of the credit, which may subsequently be used for offsetting in the F24 form. The decree also excludes investments in renewable energy sources from the scheme.

**(Decree Law No. 38, March 27, 2026, Official Gazette No. 72, March 27, 2026)**

### **SUBSIDISED HIRING AND PUBLICATION ON THE SIISL**

From April 1, 2026, the Security Decree stipulates that access to contribution relief for recruitment is subject to the prior publication of the job offer on the SIISL portal. However, the Ministry of Labour clarified, in a press release dated March 30, 2026, that pending the implementing decree, publication remains optional and does not affect access to incentives, for which the rules and procedures currently in force continue to apply. Once in force, the obligation will apply to private employers and employment agencies and will require the posting on the SIISL of job offers containing full details of the position, contractual terms and remuneration information, in line with the future rules on pay transparency coming into force in June 2026.

**(MLPS, Press release March 30, 2026)**

### **SICKNESS CERTIFICATES: NEW FUNCTIONALITY FOR EMPLOYERS**

INPS Notice No. 792 of March 6, 2026 introduced a new Smart Task into the taxpayer's Social Security Portal called "Request for sick leave certificates", which allows employers – including through authorised intermediaries – to request that employees' sick leave certificates be sent directly to a certified email address (PEC). The service, which can currently be activated for individual monthly periods, forms part of the INPS's digitalisation process and will be further developed to allow for the automatic sending of certificates covering up to twelve consecutive months.

**(INPS, Message No. 792 of March 6, 2026)**

### **CONTRIBUTIONS BY AID WORKERS ABROAD: INPS GUIDELINES**

In Circular No. 22 of March 3, 2026, the INPS provides clarification regarding the contribution obligations of employees on unpaid leave because they are employed abroad in international development cooperation activities. When an employee is placed on leave to carry out the aforementioned activities, all obligations arising from the cooperation contract, including tax, social security and insurance obligations, are assigned to civil society organisations and other entities referred to in Article 26 of Law 125/2014 (NGOs, ETS, fair trade organisations, ECOSOC, etc.). With regard to contribution obligations, these must be fulfilled in accordance with the funds and schemes to which the employee was registered at the time of being placed on leave, in order to ensure continuity of registration with the original schemes.

So-called 'minor' contributions are determined with reference to the social security classification of employers referred to in Article 26 and are calculated according to the worker's job title.

**INPS, Circular No. 22 of March 3, 2026)**

### **EXCEPTIONAL MOBILITY FOR AREAS OF COMPLEX INDUSTRIAL CRISIS**

By note ref. no. 5035 of March 18, 2026, the Ministry of Labour provided new operational instructions on the management of exceptional mobility in areas of complex industrial crisis, supplementing the provisions already set out in Circular No. 16 of October 8, 2025. The guidelines, published in the Focus On section dedicated to the Extraordinary Wage Guarantee Fund, incorporate the amendments introduced by the 2026 Budget Law and the refinancing provided for by Decree-Law No. 200/2025, converted by Law No. 26/2026. For 2026, total resources amounting to €100 million have been allocated, intended both for exceptional redundancy payments and for the CIGS for workers in companies affected by the crisis areas.

**(MLPS, Note No. 5035 of March 18, 2026)**

## Commentary and further information

### 5 per thousand: the rules for the year 2026 Regulatory overview

With the publication of the Prime Ministerial Decree dated 23 July 2020 (Official Gazette No. 231 of 17 September 2020), provided for by Article 4 of Legislative Decree No. 111/2017, a measure implementing the enabling law on the reform of the third sector (Law 106/2016) regarding the 5 per mille scheme, the rules governing the procedure for interested parties have changed.

This Prime Ministerial Decree, dated July 23, 2020, repeals and replaces the two previous decrees that had previously governed the matter:

- the Prime Ministerial Decree dated April 23, 2010, setting out the purposes and entities to which the 'five per thousand' may be allocated.
- The Prime Ministerial Decree dated July 7, 2016, containing provisions on transparency and the effective use of the five per thousand allocation, implementing the provision contained in paragraph 154 of Article 1 of Law 190/2014 (the 2015 Budget Law).

The aforementioned decree amends the procedures and deadlines for accreditation:

- the dual requirement – namely, the application for registration and the subsequent substitute declaration – is eliminated, with a self-certification of compliance with the requirements to be provided at the same time as the application for accreditation.
- The deadline for submitting the accreditation application for the allocation of the 5 per thousand contribution is set at 10 April for all types of beneficiaries; however, if this deadline falls on a Saturday or a public holiday, it is extended to the next working day.

Last but not least, entities required to apply the provisions of the new Prime Ministerial Decree (in practice, Third Sector Entities) must, in order to obtain accreditation for the 5 per thousand contribution, apply to the Ministry of Social Policies via the RUNTS Office and no longer to the Revenue Agency.

### Former ONLUS organisations: new rules to come into force in 2026

In a press release issued on 18 December 2025, the Revenue Agency, in addition to announcing the availability of the lists of ONLUS organisations eligible and ineligible for the contribution for the year 2025, also outlines the rules for accessing the contribution for the year 2026.

#### The rules for retaining the contribution

Given that the ONLUS Register was abolished on 1 January 2026, in order to retain the right to the 5 per thousand contribution (and to avoid triggering the obligation to transfer assets) ONLUS organisations had to submit an application for registration in the RUNTS by 31 March 2026, choosing the category of Third Sector Entity that best suited them.

The application for registration must therefore be submitted, for the purposes of the contribution, even by organisations already accredited for the 5 per thousand as ONLUS and included in the latest lists published by the Revenue Agency. These same organisations, again from 1 January 2026, have had to refer to the guidance available on the MLPS website to provide any information necessary for receiving the contribution (IBAN, requests for revocation, etc.).

#### New applications for accreditation

With the abolition of the Register of Non-Profit Organisations, the Revenue Agency's remit regarding accreditation and the verification of eligibility requirements for the allocation of the 5 per thousand contribution comes to an end. The organisations in question, therefore, if they intend to continue operating as Third Sector Entities, will have to register for the contribution under the new procedures, namely via the RUNTS.

#### The rules for ETS

Article 3(2) of Legislative Decree 111/2017 stipulates that, from the year following that in which the Single National Register of the Third Sector (RUNTS) becomes operational, the 5 per thousand contribution shall be allocated to Third Sector Entities registered in the Register.

Given that the RUNTS became operational on 23 November 2021, for the purposes of accreditation to access the allocation of the 5 per thousand contribution for 2026, as in the years and prior, organisations submitting an online application for registration with the RUNTS must, when submitting their application,

complete the specific 'Five per thousand' field by ticking the '5/1000 accreditation' box and entering their IBAN or the province of the relevant treasury office.

By 20 April 2026, the Ministry will publish on its website the list of organisations registered by 10 April 2026.

#### → Entities that have already registered with the RUNTS

Entities that have already registered with the RUNTS may submit a request to amend the information relating to their entry in the Register by accessing the Register.

Such entities, where they are not already included in the permanent list referred to in Article 8 of the Prime Ministerial Decree of 23 July 2020 and where, at the time of registration with the RUNTS, they have not selected the option '5 per 1000 allocation', may do so by submitting the aforementioned application to amend the information, in accordance with the instructions set out below, by 10 April (pursuant to Article 3 of the aforementioned Prime Ministerial Decree).

Finally, Please note that organisations that have already registered with the RUNTS and are included in the permanent list referred to above will be considered accredited for the benefit also for the year 2026 without the need for any further formalities.

The above instructions also apply to recognised associations and foundations that are already beneficiaries under Article 1, paragraph 1, letter a), of the Prime Ministerial Decree of 23 April 2010, insofar as they operate in the sectors referred to in Article 10, paragraph 1, letter a), of Legislative Decree 460/1997.

#### → Lists of eligible and excluded entities

The Ministry of Labour and Social Policies shall publish, by 31 December 2026, on its website the comprehensive list of eligible entities and that of excluded entities, including those accredited in the same financial year and those already accredited in previous financial years.

By the seventh month following the month in which the deadline for submitting tax returns expires, the Revenue Agency shall publish the lists of entities eligible and ineligible for the benefit, indicating the allocations made and the corresponding amounts determined.

### The 2026 calendar for ETS

COMPLIANCE	DEADLINES
Application for registration	By April 10
Publication of the list	By April 20
Application verification	September 30
Publication of accepted/rejected applicants	December 31

*MLPS website*

### Rules for amateur sports associations

In cases of amateur sports associations (not included within the scope of the ETS as described above and, therefore, outside the remit of the MLPS and the RUNTS offices), eligibility for the 5 per thousand tax relief is subject to specific requirements.

In fact, only amateur sports associations may submit an application for accreditation pursuant to Article 1(1)(e) and Article 6 of the Prime Ministerial Decree of 23 July 2020:

- recognised for sporting purposes by CONI in accordance with the law and which have a youth section within their organisation;
- which primarily carry out activities to introduce and train young people under the age of 18 in sport, or to introduce people aged 60 or over to sporting activities, or which cater for individuals who are disadvantaged due to physical, mental, economic, social or family circumstances.

In this case, the Italian National Olympic Committee (CONI) is responsible for processing accreditation applications by virtue of a specific agreement entered into with the Italian Revenue Agency. Under this agreement, the application form software entitled 'Application for 5 per thousand accreditation – ASD' is available on the CONI website at [www.coni.it/it/registro-societa-sportive/5-per-mille.html](http://www.coni.it/it/registro-societa-sportive/5-per-mille.html) via a link to the Revenue Agency's website, or directly on the Revenue Agency's website.

Even amateur sports associations that are already included in the 2026 permanent list published on the CONI website (as they were also eligible for the benefit in the previous financial year 2025) are not required to submit the application for accreditation for the 5 per mille scheme for 2026.

Sports associations wishing to be accredited for the 2026 financial year, as was the case in previous years, no longer need to submit a subsequent and separate self-declaration to certify their eligibility for the grant, but must instead self-certify, through their legal representative, that the requirements are met at the time of the accreditation application.

### The 2026 calendar for ASDs

REQUIREMENTS	DEADLINES
Application for registration	From March 10 to April 10
Publication of provisional list	By April 20 (*)
Correction of applications	April 30
Publication of final list	May 10 (*)
Regularisation of applications	September 30

(\*) *The Italian Revenue Agency website and the CONI website*

### Other beneficiaries

Finally, there remain other entities, other than the voluntary organisations and amateur sports associations described above, which are eligible for the 5 per thousand allocation in accordance with rules governed by their respective competent authorities. In particular:

- The Ministry of Universities and Research retains responsibility for the accreditation of scientific research bodies, and the Ministry of Health retains responsibility for the accreditation of health research bodies.
- The provisions regarding the allocation of the 5 per thousand share of personal income tax towards the funding of activities for the protection, promotion and enhancement of cultural and landscape heritage, as set out in Article 23, paragraph 46, Decree-Law 98/2011, converted, with amendments, by Law No. 111/2011, as well as to support the bodies managing protected areas referred to in Article 16, paragraph 1-bis, of Law No. 394/1991.

### Other recipients of the 5 per thousand 2026

- Funding for scientific research bodies and universities.
- Funding for health research bodies.
- support for social activities carried out by the taxpayer's municipality of residence.

Furthermore, the purposes to which a taxpayer may allocate a share equal to 5 per thousand of personal income tax include:

- funding for the protection, promotion and enhancement of cultural and landscape heritage (Art. 23, paragraph 46, Decree Law 98/2011, converted, with amendments, by Law No. 111/2011). The Prime Ministerial Decree of July 28, 2016 established the application procedures, the lists of eligible entities and the allocation procedures for the funds.
- Support for the bodies managing protected areas (Article 17-ter, Decree-Law 148/2017, converted, with amendments, by Law No. 172/2017).

### Late registration can be rectified (remissione in bonis')

All interested parties may participate in the allocation of the 5 per thousand quotas for the 2026 financial year even if they did not register for the contribution in time by the standard deadline, provided they submit an application for accreditation to the 5 per thousand scheme by 30 September of the same year, paying an amount of €250 via the F24 ELIDE form - tax code 8115 (the so-called "Remissione in bonis" scheme).

Even in the event of late compliance in accordance with the procedure described, it should be borne in mind that the substantive requirements for access to the benefit must still be met by the original deadline for submitting the application for accreditation.

## Quarterly VAT credits: deadline for refund or set-off requests for the first quarter of 2026

The VAT credit arising from monthly or quarterly returns can normally only be used for vertical offsetting (to reduce the VAT liability on subsequent returns). In certain situations clearly defined by the legislator, however, it is possible to use the VAT credit arising from the quarterly return for horizontal offsetting or to claim a refund, subject to the electronic submission of a specific form known as TR.

The deadline for the electronic submission of the VAT TR form relating to the first quarter of 2026 is April 30, 2026.



It should also be noted that the new ATECO 2025 classification of economic activities has been in force since April 1, 2025, replacing the previous one. Consequently, since last year, the instructions for completing the form have specified that the 'Activity code' field must contain the activity code taken from the new classification table of economic activities.

### How to complete the VAT TR form

The 'horizontal' offsetting of the quarterly VAT credit is, in fact, possible:

- only after the VAT TR return has been submitted, if the VAT credit is less than or equal to €5,000; and
- Only from the tenth day following the date of electronic submission of the VAT TR form to the Revenue Agency if the VAT credit exceeds €5,000.

For those intending to use the VAT credit for offsetting amounts exceeding €5,000 per year (a limit raised to €50,000 for so-called innovative *start-ups*), it is mandatory to submit the VAT TR form bearing the compliance stamp or, alternatively, bearing the signature (i.e. the certification) of the supervisory body. As regards the provision of guarantees in the event of a request for a quarterly VAT credit refund, please note that:

- refunds exceeding €30,000 may be obtained without providing a guarantee, by submitting the application bearing a certificate of compliance or an alternative signature from the supervisory body, together with a declaration in lieu of an affidavit certifying that certain financial requirements are met.
- It is mandatory to provide a guarantee for refunds exceeding €30,000 only in cases of risk, namely when the refund is requested.
- By entities that have been carrying out business activities for less than two years, with the exception of so-called innovative *start-ups* as referred to in Article 25 of Decree Law 179/2012.
- By entities which, in the two years preceding the refund application, have been served with assessment or adjustment notices showing, for each year, a significant difference between the assessed amounts and those of the tax due or the declared credit.
- From persons submitting an application without the certificate of conformity or the alternative signature, or who do not submit the declaration in lieu of an affidavit.
- From taxable persons requesting a refund of the deductible surplus arising upon cessation of business.



Finally, for taxpayers in general, there are three further exemptions from the obligation to provide a guarantee:

- if the refund is requested by taxpayers who have opted into the cooperative compliance scheme provided for in Article 3 et seq. of Legislative Decree 128/2015;
- if the refund is requested by taxpayers who have applied the ISAs and, on the basis of the relevant findings, are exempt from obtaining a compliance certificate or providing a guarantee for refunds not exceeding €70,000 per year.
- If the refund is requested by taxpayers who have joined the CPB for the 2026 tax year, they are exempt from obtaining a compliance certificate or providing a guarantee for refunds not exceeding €70,000 per year.

The above can be summarised as follows:

Offset	
up to €5,000	submission of Form TR – from the date of electronic submission of the form
over €5,000	submission of the TR form bearing a certificate of compliance (or signed by the supervisory body) – from the 10th day following the date of electronic submission of the form
Refund	
under €30,000	without provision of a guarantee
over €30,000	with provision of a guarantee (or, alternatively, by affixing the stamp of approval to the application or the alternative signature by the supervisory body in the absence of risk situations)

### Rules for using the quarterly VAT credit

In the cases of horizontal offsetting of the quarterly VAT credit, such offsetting is permitted from the date of submission of the VAT TR return up to an amount of €5,000 (this limit applies in total for all three quarters); for the excess amount, it is necessary to wait until the tenth day following the date of submission of the return.



In particular, by submitting the TR form, you can offset or claim a refund for credits arising from each of the first three quarters of the year (the credit relating to the fourth quarter, however, is offset or claimed as a refund by submitting the annual VAT return).

In summary:

<b>Method of submission</b>	Submission must be made exclusively via electronic means
<b>Submission deadline</b>	The TR form must normally be submitted by the last day of the month following the end of the quarter, specifically: First quarter → by April 30, 2026 Second quarter → by July 31, 2026 Third quarter → by November 2, 2026 (as October 31 falls on a Saturday)
<b>Use of VAT credit from TR for offsetting</b>	The quarterly VAT credit may be used for offsetting on the F24 form: for credits not exceeding €5,000 (a limit applicable in total for all three quarters), offsetting may take place from the day of electronic submission of the TR form; for credits exceeding €5,000, offsetting can only take place from the tenth day following the date of electronic submission of the TR form. The €5,000 threshold must be assessed by taking into account all quarterly VAT credits (but not the annual one) relating to each year (therefore including those from a previous quarter). The offsetting of quarterly VAT credits on the F24 form must be carried out using the Entratel/Fisconline channels
<b>Certificate of Conformity</b>	As mentioned above, for the offsetting of quarterly credit in excess of €5,000, a compliance stamp must be affixed. Furthermore, with regard to quarterly VAT credit refunds exceeding €30,000, it is possible (for cases other than those considered at risk and in which it is mandatory to provide a guarantee) to affix the compliance stamp as an alternative to providing the required guarantees
<b>Taxpayers eligible for quarterly refunds</b>	The conditions permitting the use (offset or refund) of the quarterly VAT credit differ from those permitting the refund of the annual VAT credit. In particular, pursuant to Article 38-bis, paragraph 2, of Presidential Decree 633/1972, the submission of the VAT TR form is permitted in the following cases: - average rate: where activities are carried out exclusively or predominantly involving transactions subject to tax at rates lower than those applicable to purchases and imports.

- Non-taxable transactions: where non-taxable transactions referred to in Articles 8, 8-bis and 9 of Presidential Decree 633/1972 are carried out for an amount exceeding 25% of the total amount of all transactions carried out.
- Depreciable assets: where purchases and/or imports of depreciable assets are made for an amount exceeding two-thirds of the total purchases and/or imports of goods and services subject to VAT.
- non-resident entities: by non-resident entities without a permanent establishment in Italy, identified directly or having appointed a representative resident in Italy.
- Transactions not subject to VAT: carrying out supply transactions with taxable persons not established in Italy for an amount exceeding 50% of all transactions carried out, relating to the following activities: processing services relating to tangible movable property, transport services for goods and related intermediary services, ancillary services to the transport of goods and related intermediary services, services specified in Article 19, paragraph 3, letter *a-bis*, of Presidential Decree 633/1972.

## Deadline approaching for the reporting of cash transactions related to tourism

Since 2012, an exemption has been in place from the restrictions on the use of cash for purchases made by tourists who are non-EU/EU/EEA nationals not resident in Italy, at retail outlets and similar establishments, as well as travel and tourism agencies. Specifically, for such transactions, Article 3 of Decree Law 16/2012 sets the 'exceptional' threshold within which the use of cash is permitted at €15,000. There is also a minimum threshold, below which cash receipts do not need to be monitored; this threshold, previously set at €1,000, was raised to €5,000 by the 2026 Budget Law.

In short, the current regulations for cash receipts from foreign tourists stipulate that:

- For receipts of up to €5,000, no reporting is required.
- For receipts from €5,000 up to €15,000, a specific notification must be submitted.
- For receipts exceeding €15,000, payments must be collected using traceable methods.

To benefit from the option to apply the special threshold of €15,000 in permitted cases, retailers and equivalent entities (Article 22, Presidential Decree 633/1972) and travel and tourism agencies (Article 74-ter, Presidential Decree 633/1972) must:

- Send prior notification to the Revenue Agency, stating their intention to avail themselves of the exemption.
- Obtain from the customer a photocopy of their passport and a self-certification attesting to the customer's nationality and residence.
- Deposit the money collected on the first working day following the transaction.
- Send an annual notification to the Revenue Agency for transactions amounting to up to €15,000.

The electronic notification to the Revenue Agency regarding payments received in 2025 must be sent:

- By April 10, 2025 for operators who make monthly VAT returns.
- By April 22, 2025 for operators who do not make monthly VAT returns.

Applications for the 'rottamazione-quinquies' scheme must be submitted by 30 April

Law No. 199/2025 introduced the option to settle, under favourable terms, debts referred for collection between 1 January 2000 and 31 December 2023 arising from the failure to pay:

- Taxes resulting from annual returns and from automatic and formal checks on returns.
- Social security contributions due to INPS, excluding those claimed following an assessment.
- Administrative penalties imposed for breaches of the Highway Code by the relevant state authorities.

You may choose to pay in a single instalment by July 31, 2026 or in a maximum of 54 equal bi-monthly instalments (over 9 years) due on:

- The first, second and third instalments on July 31, 2026, September 30, 2026 and November 30, 2026 respectively.
- The fourth to the fifty-first instalments, respectively, on January 31, March 31, May 31, July 31, September 30, and November 30, of each year from 2027 onwards.

- From the fifty-second to the fifty-fourth instalment, respectively, on January 31 2035, March 31, 2035 and May 31, 2035.

In the case of payment by instalments, interest at an annual rate of 3% shall apply, with effect from August 1, 2026. The regulation specifies that the minimum amount of each instalment may not be less than €100.

Once the application has been submitted, the Revenue Agency Collection Department will make available by June 30, 2026 a statement of the amounts due, the outcome of the application, the amounts to be paid for the purposes of the settlement, and the payment forms.

The facilitated settlement will be deemed ineffective following failure to pay, or insufficient payment of, the first and only instalment chosen for payment, or of two instalments (even if not consecutive), or of the final instalment of the plan. Should the *Rottamazione-quinquies scheme* be deemed ineffective, the payments made will be treated as a deposit on the amounts due, and the liabilities will no longer be eligible for payment by instalments pursuant to Article 19 of Presidential Decree No. 602/1973.

## **POS connection by 20 April**

We would like to remind our valued customers that, in a press release dated 5 March 2026, the Italian Revenue Agency announced the launch of the online portal for connecting electronic cash registers to payment POS terminals: for POS terminals already in operation as of 1 January 2026, the deadline for compliance is set for April 20, 2026.

Furthermore, the Agency has provided further clarification via the FAQs published on its official website.

### **Full implementation**

POS terminals for which the agreement was entered into after January 31, 2026, the connection is possible:

- From the sixth day of the second month following the date on which the device becomes available.
- And by the last working day of the same month.

Therefore, if a new POS terminal begins operating in March, it must be connected to the electronic cash register between 6 and 31 May.

The same deadlines apply to the notification of any changes to connections already registered.

### **POS terminals already in operation**

For payment terminals already in use on 1 January 2026, as well as those used between 1 and 31 January 2026, a transitional deadline applies: it is in fact possible to complete the connection by April 20. To link electronic cash registers and POS terminals, the business owner must access the "Invoices and Payments" portal – either directly or via an intermediary – and, using the "Link Management" service, associate the serial number of the electronic cash register already registered in the Tax Register with the identification details of the electronic payment instruments of which they are the holder.

To simplify the process, the trader is shown a list of the electronic payment instruments they hold, which have been previously communicated to the Agency by financial operators.

Where the electronic storage and electronic transmission of daily payment data are not carried out via a remote cash register but using the Agency's web procedure ("Online Commercial Document"), the link can be established via the same service.

### **The connection**

The Guide published by the Agency clarifies the steps required to complete each connection:

- Select the RT you wish to connect from the list of RT serial numbers that are active in the relevant month.
- Then, from those proposed, select the POS you wish to link to the RT you have just chosen (if the online procedure does not display the details of a POS owned by the trader, you must manually enter its identification details and register the link with the RT in association with which it is used).
- Finally, enter the address of the local unit where the selected RT and POS are used.

If physical POS terminals that have been linked previously are selected, the address will be automatically retrieved from the connection details already provided.

At the start-up phase, the report must therefore refer to the status of the POS terminals and RTs used in January 2026.

### **Exclusions**

In the aforementioned guide, the Agency also clarifies how to proceed with exclusions.

In the case of vending machines, fuel sales, electric vehicle charging, or exemptions from the obligation of electronic storage and electronic transmission (e.g. tobacconists), even if collected via electronic payment, specific exemptions apply. For further details on this aspect, please refer to the previous information note.

### **Recent clarifications**

During March, further clarifications were published in the FAQs available on the Italian Revenue Agency's official website. These are the most recent guidelines:

- If the return of the POS terminal has been incorrectly reported, the relevant details must be entered manually to proceed with the pairing.
- In the case of a franchised point of sale, the matching of POS terminals registered in the franchisor's name must also be reported.
- In the case of collection by bank cheque, the electronic cash register must indicate that the collection was made in cash.
- To access the 'POS device linking' function on the portal, the taxpayer must be accredited as a merchant on the 'invoices and payments' portal. The link can also be established by the intermediary via the 'device accreditation and registration' function.

### **The rules governing non-operating (or "shell") companies**

Under the long-standing Article 30 of Law 724/1994 (this anti-avoidance legislation is now over 30 years old), the legislator introduced significant penalties for those companies (both partnerships and limited companies) which, based on certain financial statement parameters, are to be considered "non-operating" or "*shell*" companies.

With subsequent legislation (Decree Law 138/2011) the legislator then introduced, with effect from the 2011 tax year, a further 'derivation' of the '*shell* company' rules, known as '*companies with systematic losses*', which applied where, for five consecutive tax years, the company had consistently reported tax losses, or four losses and a taxable income below the '*minimum*' threshold. Under Article 9 of Decree-Law 73/2022 on "*Urgent measures concerning tax simplifications and the granting of work permits, the State Treasury and further financial and social provisions*" (the so-called Tax Simplification Decree), the rules classifying companies in a state of systematic loss as '*shell* companies' are repealed – with effect from the 2022 tax year. Consequently, the only applicable rules today are those introduced by the aforementioned Law 724/1994.

As will be seen below, also in relation to the provisions of the aforementioned Law 724/94, with the implementation of the tax reform (Legislative Decree No. 192/2024), the so-called 'operational test' for verifying the status of a shell company has been relaxed.

Let us therefore examine the main features of these regulations.

### **Scope of application**

The '*shell* company' regulations essentially apply to companies, with certain exceptions which we summarise below in the following table.

Entities concerned	Excluded entities
Limited companies (Spa, Srl, Sapa)	Non-resident companies and entities without a permanent establishment in Italy
Partnerships (Snc, Sas)	Simple partnership
De facto partnerships	Cooperatives
Shipping companies	Mutual insurance companies
Permanent establishments of non-resident companies or entities	Consortium
	Resident commercial and non-commercial entities
	Sole proprietorship

### Tax implications

Being classified as a 'shell company' has various implications in several respects:

With regard to VAT, the following applies:

- The inability to claim a refund, offset the annual VAT credit against other taxes and/or contributions, or transfer it to third parties.
- The effect whereby, if a company does not carry out transactions relevant for VAT purposes for three consecutive years, the accrued VAT credit is definitively lost (recently, the Court of Justice of the European Union, in its judgment C-341/22 of 7 March 2024 – already incorporated into various judgments of the Court of Cassation in both 2024 and 2025 – declared the Italian provision limiting the right to deduct VAT on the basis of turnover thresholds, and thus disregarding the definitive loss of the VAT credit, to be incompatible with EU principles).
- With regard to income tax and IRAP, the following applies:
  - The obligation to declare taxable income not lower than the minimum presumed amount.
  - For limited companies, an IRES surcharge of 10.5% is provided for.
  - The obligation to declare a minimum production value for IRAP purposes.
  - The possibility of utilising previous losses for IRES purposes, reducing only the portion of income exceeding the minimum.

### How to carry out the operational test

To verify whether or not they are considered 'shell companies' (and therefore subject to the effects outlined above), companies must carry out *the so-called 'operational test'*, which consists of comparing the average of revenues, increases in inventories and income (excluding extraordinary items) achieved in the financial year in which the *test* is carried out and in the two preceding years, and the value obtained by applying certain percentages to the company's assets, which vary according to the different types of assets on which the calculation is based.

### The new coefficients

Legislative Decree 192/2024, revising the IRPEF-IRES tax regime, introduced significant changes to the legislation governing shell companies. It is worth noting that the amendments introduced by Article 20 apply to the tax period of companies following that in progress as at December 31, 2023 and, therefore, for entities with a calendar financial year, the first application of the aforementioned amendments has already affected the 2024 tax period.

Given that the previous parameters used to date to measure the presumed profitability of balance sheet assets do not reflect average market values, the legislator has therefore proceeded to significantly reduce the coefficients used to apply *the 'operational test'*, which involves comparing declared revenues with those obtained by applying specific profitability coefficients to asset items. Following the recent regulatory changes, the coefficients have been halved, with certain exceptions.

### The new coefficients for determining presumed revenues

1% for equity interests and financial instruments
3% for most properties, including those under <i>lease</i>
2.5% for properties classified as A/10
2% for residential properties purchased or revalued in the current financial year and the two preceding years;
0.5% for properties located in municipalities with fewer than 1,000 inhabitants
15% is the rate applicable to other fixed assets, including those under lease (unchanged from the previous year)
6% for ships (unchanged from the previous year)
1% for equity interests and financial instruments

### Grounds for exclusion and non-application

Before opting into the 'comodo' regime, the companies concerned must first verify whether any conditions for automatic exclusion or non-application of the regime exist. Let us examine these, noting that Legislative Decree No. 192/2024 has made no changes to either the grounds for exclusion or those for non-application.

### Grounds for exclusion *under Article 30(1)(1)-(6-sexies) of Law 724/1994*

- entities required to be established as limited companies.
- Entities in their first tax period.
- Companies under receivership or special administration.
- Listed companies, parent companies of listed companies and subsidiaries of listed companies.
- Companies operating public transport services.
- Companies with at least 50 shareholders.
- Companies with at least 10 employees in the two preceding financial years.
- Companies in bankruptcy, subject to judicial liquidation, compulsory administrative liquidation or a composition with creditors.
- Companies with a production value exceeding their total assets.
- Companies in which public bodies hold a stake.
- Achievement of the level of tax compliance in accordance with ISAs.
- Consortium companies.

### Grounds for non-application provided for in the Revenue Agency's provisions of February 14, 2008 and June 11, 2012

- Companies subject to insolvency proceedings.
- Companies subject to criminal seizure or confiscation.
- Companies with properties leased to public bodies.
- *Holding* companies.
- Companies that have obtained exemption in previous tax periods.
- Agricultural companies.
- Natural disasters.
- Commitment to deregistration from the Companies Register.

Each of the grounds for non-application and exclusion listed above must be assessed with exclusive reference to the tax period subject to the operational review.

### End to the generalised disapplication ruling for all taxpayers

With the amendment of Article 11 of the Taxpayers' Charter by Article 1(1)(n) Legislative Decree 219/2023, the legislator, in regulating the various forms of tax rulings provided for by law, has significantly restricted the number of persons eligible for the so-called 'preliminary tax ruling', i.e. the one under which it was also possible to demonstrate the grounds justifying the non-application of the legislation on shell companies. These are entities participating in the scheme referred to in Articles 3 et seq. of Legislative Decree 128/2015 (so-called 'cooperative compliance') and entities submitting requests for tax rulings under Article 2 of Legislative Decree 147/2015 (tax rulings on new investments).

The majority of taxpayers genuinely interested in the non-application of the rules on shell companies are therefore precluded from submitting an application for a tax ruling to the competent Regional Tax Office, as was previously the case.

This aspect is taken into account in the instructions for completing the Redditi SC 2026 form, which no longer include the section referring to the possibility for all taxpayers to submit an application for a ruling. Consequently, the instructions for completing line RS 116 of the Redditi SC 2026 form and line RS 11 of the Redditi SP 2026 form now specify that:

- Code 1 exclusively by those persons entitled to submit a request for a ruling, in the event that the request is granted.
- Code 2 by all persons, where they consider that grounds exist for the non-application of the rules on shell companies and intend to rely on them without having submitted a request.
- Code 3 exclusively by persons authorised to submit a request for a ruling, where they consider that grounds exist for the non-application of the rules on shell companies and intend to invoke them despite the request not having been granted.

The codes must be used in the 'Income Tax', 'IRAP' and 'VAT' boxes.

### **Repatriated workers: preferential regime with remote working**

The clarifications provided by the Revenue Agency in its response to Ruling No. 82 of 2026 address the issue of access to the new preferential regime for repatriated workers in cases where they are employed on a remote working basis by a foreign employer.

The case submitted to the Agency concerns a citizen who has been resident abroad for over thirty years and who intends to transfer their tax residence to Italy during 2026, settling in the country with their family, which includes three minor children. The worker, however, plans to continue carrying out his work remotely for a foreign employer, which does not operate in Italy and does not belong to a group with entities resident in Italy. The query focuses, in particular, on the possibility of accessing the new favourable tax regime provided for in Article 5 of Legislative Decree No. 209 of 2023 and on whether the continuation of the employment relationship with the foreign employer might constitute an obstacle. In providing its response, the Italian Revenue Agency first refers to the relevant regulatory framework, focusing on the conditions required for the application of the new regime for returnees. The provision stipulates that income from employment, similar income and self-employment generated in Italy by workers who transfer their tax residence to the territory of the State shall contribute to the calculation of total income to the extent of 50 per cent, up to an annual limit of €600,000, provided that the worker undertakes to be resident for tax purposes in Italy for the minimum period required, has not been resident for tax purposes in Italy in the three tax years preceding the transfer, carries out their work predominantly within the territory of the State, and meets the requirements of high qualification or specialisation set out in the legislation.

The Agency reiterates that, for the purposes of the tax relief, the place where the work is actually performed is relevant, referring to the connecting criteria established by Article 23 of the TUIR. In this regard, income from employment is considered to be generated in Italy when the work is carried out within the territory of the State, even if the remuneration comes from a foreign entity. It follows that carrying out work remotely from Italy allows the income to be classified as generated within the national territory, making it potentially eligible for the relief.

On the basis of this approach, the Agency rules out that the continuity of the employment relationship with a foreign employer can, in itself, constitute an obstacle to accessing the new tax relief scheme. It is confirmed that continuing to work for the same foreign company, even in the absence of the employer's presence in Italy or links with groups resident within the national territory, does not prevent the benefit from being claimed, provided that all the requirements set out in the regulations for repatriates are met. This conclusion is in line with an interpretative approach that had already emerged in relation to the previous scheme, as also clarified by previous responses from the tax authorities.

A further issue addressed concerns the extent of the relief applicable where there are minor children. The Agency notes that the new regime provides for a further reduction in the taxable portion, from 50 to 40 per cent, where the worker moves to Italy with at least one minor child or where a child is born or adopted during the period in which the relief is being claimed. In the case under consideration, the

presence of three minor children therefore allows the more favourable rate to be applied, resulting in the contribution to total income being limited to 40 per cent of income generated in Italy.

## **Health and safety in flexible working: new obligations for employers following Law No. 34/2026**

Law No. 34 of 11 March 2026, as part of the so-called 'Annual Law on Small and Medium-sized Enterprises', introduced a particularly significant measure regarding health and safety at work, directly affecting the regulations applicable to work performed under flexible working arrangements. The new provisions, contained in Article 11 of the law and effective from 7 April 2026, form part of a process of gradually adapting the prevention system to organisational changes in the workplace, marked by the structural spread of smart working.

The legislative measure directly amends Legislative Decree No. 81 of 2008, strengthening and clarifying the employer's obligations in cases where work is carried out outside the company's premises and, therefore, in environments not under the employer's legal control. In such contexts, characterised by the impossibility of direct control over physical spaces, the legislator has identified written information as the key tool through which safety obligations compatible with remote working must be fulfilled.

Letter a) of Article 11 of Law No. 34/2026 introduces, within Article 3 of Legislative Decree No. 81/2008, the new paragraph 7-bis, which expressly regulates the safety of work carried out remotely. The provision stipulates that the employer must ensure compliance with safety obligations by providing the worker and the workers' safety representative with a written information notice at least once a year. This information must identify both the general risks and the specific risks associated with the particular manner in which the remote working arrangement is carried out, with explicit attention to aspects related to the use of computer screens, which constitute one of the most common and defining features of remote work.

The legislator's choice assigns a central role to information within the prevention system, moving beyond a purely formal conception of compliance. The information notice becomes the tool through which the employer conveys to the worker knowledge, awareness and operational guidelines for risk management, in line with the participatory approach inherent in Legislative Decree No. 81/2008. At the same time, the worker's obligation to cooperate in the implementation of the preventive measures put in place by the employer remains unchanged, particularly regarding risks arising from the performance of work outside the company premises.

This new legislation is consistent with the provisions of Article 22 of Law No. 81/2017, which requires the provision of an annual information notice on health and safety in agile working, but strengthens its scope by incorporating the information obligation directly into the Consolidated Act on Safety and by better specifying its content and scope of application. In this way, remote working is fully brought within the scope of general prevention regulations, avoiding fragmentation and confirming that it is not an exception to the protection system, but rather an organisational arrangement that requires an adaptation of the general rules.

Of particular importance is the reference to risks associated with the use of computer screens, an area in which prevention plays an essential role. Visual impairments, musculoskeletal problems, physical and mental fatigue, as well as work-related stress, are typical risks associated with remote working that must be explicitly considered and communicated to the worker. The annual information notice thus becomes a dynamic tool, to be updated periodically in line with changes in working methods, the technologies used and the actual conditions under which the work is carried out.

In terms of compliance, this new requirement obliges employers to review and restructure their internal information processes. It is no longer sufficient to rely on generic communications: it is necessary to prepare a specific written policy dedicated to agile working, provided to both the worker and the workers' safety representative, which is suitable for addressing the specific characteristics of work carried out outside the company premises. This information supplement, without replacing it, the training and information already provided for in Articles 36 and 37 of Legislative Decree No. 81/2008, constituting a further component of the prevention system.

The binding nature of the information obligation is reinforced by Article 11(b) of Law No. 34/2026, which amends Article 55 of Legislative Decree No. 81/2008 as regards penalties. Failure to comply with the obligation set out in the new paragraph 7-bis of Article 3 results, for the employer and the manager, in

the application of the penalties provided for in Article 55, paragraph 5, letter c), namely imprisonment for two to four months or a fine of between €1,708.61 and €7,403.96. The introduction of this penalty confirms the central importance the legislator attaches to the annual information notice, which is elevated to an essential safeguard for health and safety in remote working.

## Key deadlines from April 16, 2026 to May 15, 2026

Below we highlight the main obligations from April 16, 2026 to May 15, 2026, with comments on the upcoming deadlines.

**We would like to inform our clients that the deadlines listed take into account the postponement to the next working day for obligations falling on a Saturday or public holiday, as established by Article 7 of Decree Law 70/2011.**

### Fixed deadlines

April,  
16

#### Monthly VAT payments

Today is the deadline for paying any VAT due for the month of March. Monthly VAT taxpayers who have outsourced their accounting to third parties (Article 1, paragraph 3, Presidential Decree 100/1998) must pay the VAT due for the second preceding month today.

#### Payment of INPS contributions

Today is the deadline for the payment of INPS contributions due by employers, and the contribution to the INPS separate pension fund, in respect of March, relating to income from employment, coordinated and continuous collaboration arrangements, occasional payments, and partnership arrangements.

#### Payment of withholding tax

By today, withholding agents must pay the withholding tax collected in the previous month:

- On income from employment, together with the payment of supplementary income tax.
- On income from employment treated as employment.
- On income from self-employment.
- On commissions.
- On capital income.
- On miscellaneous income.
- O severance payments upon termination of the agency relationship.

#### Payment of withholding tax by condominium associations

Today is the deadline for the payment of withholding tax by housing estates on amounts paid in the previous month relating to services provided in the course of business under contracts for works, services and supply.

#### EXCISE DUTIES – Payment of tax

The deadline for payment of excise duty on energy products subject to it, released for consumption in the previous month, expires today.

INPGI – Declaration and payment of contributions for coordinated and continuous collaborations

CASAGIT – Declaration and payment of contributions

INPS – Payment of contributions to the Separate Pension Scheme

INPS – Payment of contributions for employees

INPS – Payment of severance pay contributions to the Treasury Fund

<p>April, 20</p>	<p>TEMPORARY WORKERS – Notification by temporary employment agencies of the hiring, extensions, conversions and terminations of workers hired during the previous month PREVINDAI – Declaration and payment of contributions PREVINDAPI – Declaration and payment of contributions</p>
<p>April, 27</p>	<p><b>Submission of monthly and quarterly Intrastat returns</b> Today is the deadline for those required to do so on a monthly basis to submit electronically the summary list of intra-Community purchases and sales made in the previous month. Today is also the deadline for those required to do so on a quarterly basis to submit their summary lists.</p> <p>ENPAIA – Declaration and payment of social security contributions relating to wages paid to agricultural workers in the previous month</p>
<p>April, 30</p>	<p><b>Submission of monthly Intra 12 lists</b> Last day for non-commercial entities and exempt farmers to submit Intra-12 lists electronically relating to intra-Community purchases made in February.</p> <p><b>Submission of the Uniemens Individual form</b> Today is the deadline for submitting the declaration relating to wages and contributions, or remuneration paid to employees, coordinated and continuous collaborators, and partners in business ventures for the month of March.</p> <p><b>VAT TR form</b> Today is the deadline for submitting the application for a refund or for offsetting the VAT credit relating to the first quarter of 2026.</p> <p><b>Stamp duty</b> Today is the deadline for paying stamp duty relating to deeds, registers and other tax-relevant electronic documents issued or used in the previous year (excluding electronic invoices).</p> <p><b>Annual VAT return</b> Today is the deadline for the electronic submission of the annual VAT return for the 2025 tax period.</p> <p>CIGO – Submission of applications for Ordinary Wage Supplementation (Cassa Integrazione Guadagni Ordinaria) for objectively unavoidable events occurring in the previous month for industrial and construction companies INPS – Monthly payroll and contribution declaration (individual UNIEMENS) SINGLE EMPLOYMENT REGISTER – Deadline for entries relating to the previous month BIENNIAL EQUAL OPPORTUNITIES REPORT – Submission of the 2024/2025 biennial report GENDER EQUALITY CONTRIBUTION RELIEF – Submission of the application for employers holding gender equality certification in 2025</p>
<p>May, 15</p>	<p><b>Accounting entries</b> Last day for the cumulative entry in the register of receipts and tax invoices and for the recording of the summary document for invoices under €300.</p> <p><b>Deferred invoicing</b> Today is the deadline for issuing and recording deferred invoices for deliveries or shipments made in the previous month.</p>

**Accounting entries for amateur sports associations**

Today is the deadline for amateur sports clubs to record payments and income received from commercial activities in the previous month. The same provisions apply to non-profit organisations.

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