



E-newsletter

June 2026

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News of the month

PUBLIC GRANTS EXCEEDING €1,000,000

Decree 84/2026 has regulated the so-called 'significant public grant scheme', introducing specific verification and reporting obligations for the supervisory bodies of beneficiary entities. The boards of statutory auditors and the entities responsible for the statutory audit of beneficiary companies receiving public grants exceeding €1,000,000 from January 1, 2025 must submit a report to the MEF detailing how the funds received have been used. To date, we are still awaiting the implementing provisions setting the deadline for submitting the report to the MEF regarding significant contributions received in 2025.

(D.P.C.M. 84 of March 26, 2026)

JOINT AND SEVERAL LIABILITY IN PUBLIC PROCUREMENT

The Revenue Agency has clarified that payments of contributions and insurance premiums in the event of default by the contractor may be made by the client or the contracting authority for the purpose to settle the contractor's debt. However, the use of tax credits for offsetting by the party making the payment is not permitted, as tax credits cannot be used to offset another party's debt.

(Revenue Agency, FAQ of April, 29 2026)

ROTTAMAZIONE-QUINQUIES ALSO FOR DEBTS WITH LOCAL AUTHORITIES

The extension of the facilitated settlement of tax assessments (known as 'Rottamazione-quinquies') has been introduced to cover all debts, tax and non-tax, with the exception of those arising from rulings by the Court of Auditors, relating to debts entrusted to the collection agent between January 1, 2000 and December 31, 2023 by Regions and local authorities. It will be possible to submit an application to participate in the debt write-off scheme for such cases from September 15, 2026.

(Article 10-quinquies, Law 88/2026 converting Decree-Law 38/2026)

5 PER THOUSAND

The lists of beneficiaries of the 5 per thousand scheme for the 2025 tax year have been published and are available at the following link <https://www.agenziaentrate.gov.it/portale/elenchi-ammessi-ed-esclusi2>. The largest share of the funds, over €378 million, is allocated to Third Sector organisations. Over €101 million will be allocated to health research, whilst more than €79 million will go to scientific research. This is followed by amateur sports associations with over €21 million, local authorities with just over €17 million, bodies for the protection of cultural and landscape heritage with over €3.5 million, and bodies managing protected areas with more than €761,000.

(Revenue Agency, Press Release of 21/05/2026)

NEW RULES FOR THE INSTALMENT PAYMENT OF SOCIAL SECURITY CONTRIBUTIONS

In May 2026, the rules governing the deferral of social security contributions have been significantly revised, with coordinated measures by INPS and INAIL that expand the options for payment by instalments and strengthen the operational rules. For INPS, it is now possible to pay debts in instalments over up to 36 months for amounts up to €500,000 and up to 60 months for amounts above that threshold, without ministerial authorisation. The application must be submitted exclusively online via the Social Security Portal and must cover the entire debt, with a limited scope for a second instalment plan for any additional amounts that may arise.

INAIL is also introducing similar arrangements for insurance premiums, exceeding the previous limit of 24 instalments and allowing plans of up to 36 or 60 monthly payments. The instalment plan may include premiums, penalties, interest and debts not yet due. The application must be submitted online, with full acknowledgement of the debt and a waiver of any legal action. The plan is finalised upon payment of the first instalment and allows the DURC to be maintained, provided it is complied with.

(INPS, Circular No. 60 of May 21, 2026)
(INAIL, Circular No. 19/2026)

INCENTIVES FOR COMPANIES TO INVEST IN EMPLOYEE HEALTH

In May 2026, the Ministry of Labour introduced an incentive aimed at businesses investing in the prevention and protection of workers' health, with a total allocation of €500,000. The grant may be requested for the purchase of defibrillators (up to €1,000) or for the implementation of cardiovascular and oncological screening programmes (up to €2,000), including information activities. Applications may be submitted from May 27, 2026 via the cliclavoro platform until January 31, 2027, attaching proof of expenditure and, for screening programmes, an agreement with a healthcare facility. Requirements include a valid DURC certificate, compliance with workplace safety regulations, the presence of at least one employee, and the absence of existing obligations or other benefits relating to the same measures.

(MLPS, Public Notice of April 16, 2026)

SIISL: FROM 22 JUNE 2026, INTEGRATED RECRUITMENT AND COMMUNICATIONS

From 22 June 2026, the SIISL will become fully operational, allowing employers to manage recruitment directly through job postings, CVs and expressions of interest, with significant implications for access to incentives.

The platform has been available for publishing job vacancies and sending mandatory notifications since 1 April 2026, whilst from 29 April its functionality was extended to include notifications regarding the extension, conversion and termination of employment contracts.

Once the system is fully implemented, it will be possible to automatically generate recruitment notifications and manage all procedures via a dedicated dashboard, with monitoring, search and correction functions.

(MPLS, FAQ of 30 April 2026)

RESIDENCE PERMIT: NEW TIMELINES UNDER LEGISLATIVE DECREE 83/2026

With the publication in the Official Gazette of Legislative Decree No. 83/2026, which will come into force on June 4, the process of transposing EU Directive 2024/1233 has been completed. The measure amends certain provisions of the Consolidated Law on Immigration (Legislative Decree No. 286/1998), introducing significant changes regarding administrative timelines. A 30-day deadline is set for the issue of residence permits, to be understood as a indicative requirement. Furthermore, the timeframe for applying to renew a residence permit has been extended; applications may now be submitted from 90 days before the expiry date up to 90 days after, compared to the current window of 60 days before and 60 days after the expiry date.

(Legislative Decree No. 83 of April 16, 2026)

Commentary and further details

2026 Chamber of Commerce annual fee due

The Chamber of Commerce fee is an annual fee payable to the Chamber of Commerce by all companies registered or listed in the Register of Companies, as well as by entities registered only in the REA (Economic and Administrative Register). The fee must be paid to the Chamber of Commerce offices where the company has its registered office or local units, secondary offices or representative offices. The amounts due are set annually by the Ministry of Economic Development.

Entities required to pay

The following are obliged to pay the annual fee:

- Sole traders registered or listed in the ordinary and special sections.
- Simple agricultural partnerships.
- Non-agricultural simple partnerships.
- Partnerships.
- Limited companies.
- Cooperative societies and consortia.
- Public and private economic entities.
- Special-purpose companies and consortia provided for by Law 267/2000.
- EEIGs – European Economic Interest Groupings.
- Law firms as provided for by Legislative Decree 96/2001.
- Professional partnerships (STP).
- Foreign companies with local units in Italy.
- Limited liability joint-stock consortia.

Innovative *start-ups* (and certified incubators) that meet the requirements set out in Decree Law 179/2012 and have been entered in the special section of the Register of Companies are entitled to exemption from the annual fee for up to five years following registration. Innovative small and medium-sized enterprises (SMEs), on the other hand, are required to pay the annual fee.

Excluded entities

The following are exempt from paying the annual fee:

- Companies against which a judicial liquidation order or compulsory administrative liquidation order has been issued in the year 2025 (except for the provisional continuation of business).
- Sole traders who ceased trading in 2025 and submitted an application for removal from the Companies Register by January 30, 2026.
- Companies and other collective bodies that approved the final liquidation accounts in 2025 and submitted an application for deregistration from the Companies Register by 30 January 2026.
- Cooperatives against which the government authority has issued a dissolution order (as provided for in Article 2545-*septiesdecies* of the Civil Code) in the year 2025.

Calculation of the annual fee

By Decree dated March 17, 2026, which came into force on April 28, 2026, the Minister for Enterprise and Made in Italy introduced a 20% increase in the annual fee for the three-year period 2026–2028, intended to finance strategic projects.

Companies that have already paid the 2026 annual fee by April 28, 2026 without the 20% surcharge may make the adjustment by November 30, 2026 without incurring penalties or interest.

The Chamber of Commerce annual fee is due by the deadline for the first income tax instalment. Pursuant to the extension granted by Decree Law 89/2026, in force since 23 May 2026, for ISA taxpayers, payment is deferred to July 20, 2026 without any surcharge and, by 20 August, with a surcharge of 0.80% interest on the amounts due.

For entities not covered by the aforementioned extension, the deadline remains set at June 30, 2026, which may be deferred to 30 July with a surcharge.



Sole traders and entities registered with the REA pay a fixed annual fee, whilst other entities are required to pay an annual fee commensurate with the turnover of the previous financial year.

For the entities listed in the table below, the annual fee amounts are fixed (to be rounded to the nearest euro when completing the F24 form: round down if the first digit after the decimal point is less than 5, or round up if the first digit after the decimal point is 5 or more):

Type of business/company	Head office costs	Unit costs
Enterprises registered in the ordinary section of the Register of Companies (including non-agricultural partnerships and law firms)	€120	€24
Sole traders registered in the special section of the Register of Companies (small business owners, craftspeople, smallholders and agricultural entrepreneurs)	€53	€11
Simple agricultural partnerships	€60	€12
Local units and/or branch offices of companies with their head office abroad	---	€66
Entities registered with the REA (associations, foundations, committees, etc.)	€18	---

All other businesses registered in the ordinary section of the Business Register, even if listed in the special section, pay an annual fee commensurate with their total turnover for the previous year.

Rates based on 2024 turnover for IRAP purposes		
Turnover		Rates
From €	To €	
0	€100,000	200 euros (fixed rate)
over 100,000	250,000 euros	0.015%
over 250,000	€500,000	0.013%
over 500,000	1,000,000 euros	0.010%
over 1,000,000	€10,000,000	0.009%
over 10,000,000	35,000,000 euros	0.005%
over 35,000,000	€50,000,000	0.003%
over 50,000,000	---	0.001% (up to a <i>maximum</i> of 40,000 euros)

The duty payable is calculated by adding together the amounts due for each bracket, taking into account the fixed amount and the rates for all subsequent brackets, up to the bracket corresponding to the company's total turnover in 2025. Once the calculation has been made, the 'final' amount of the duty payable must then be reduced by 50%.

Local units

Companies that carry out their economic activity through local units must pay, for each unit and to the Chamber of Commerce in whose territory the local unit is based, a fee equal to 20% of that due for the head office, up to a maximum of €200 for each local unit (rounding to the nearest euro must be applied only once at the end of the calculation after adding the amounts due for the head office and the local units; in all intermediate calculations for both the head office and the local units, five decimal places must be retained). If fees are due to different Chambers of Commerce, a separate line must be completed on the F24 form for each one, clearly indicating the amounts due to each Chamber of Commerce, the relevant province code, the reference year 2026 and tax code 3850. Local units and branch offices of

companies with their head office abroad must pay an annual fee of €66 to the Chamber of Commerce in whose jurisdiction they are located.

Consequences of non-payment

Payment of the annual fee is a condition, from January 1, of the following year (Article 24, paragraph 35, Law 449/1997), for the issue of certificates by the Companies Register office. The national IT system of the Chambers of Commerce therefore does not allow the issuance of certificates relating to companies that are not up to date with their payments.

Amendments to the Two-Year Preventive Agreement

With the conversion of Decree-Law 38/2026 into Law 88 of May 22, 2026, a number of amendments were made to the provisions governing the two-year composition-with-creditors procedure set out in Legislative Decree 13/2024.

Compared to the initial proposals, where many changes had been feared, the final version introduced only three amendments, which will be briefly discussed below; these amendments are contained in Articles 7 and 7-*bis* of Decree Law 38/2026, which were amended/introduced during the conversion process.

The maximum limits on the increase to the proposal

By entering into the composition with creditors, the taxpayer agrees to pay taxes, for the agreed two-year period, on the basis of a predetermined income (the same applies to IRAP, by agreeing on the value of production); this predetermined income is usually a higher amount than that declared in the reference year (for the two-year period 2026–2027, the reference year is 2025).

To prevent individuals who already declare very high incomes from being required to accept significant increases in the agreed income, a cap was placed last year on the proposal for those with particularly high ISA results. Specifically, it was stipulated that the proposal may not exceed the adjusted declared income, in accordance with the following measures (referring to the ISA results for the reference year):

- 10% with an ISA score of 10.
- 15% with an ISA score between 9 and 10.
- 25% with an ISA score greater than 8 but less than 9.

If the proposal formulated taking these limitations into account is lower than the sectoral reference values provided for by the CPB calculation methodology, the limitations themselves do not apply.

This rule is supplemented by the introduction of further limits on the proposed values, including in favour of entities with lower ISA scores. In particular, the increases are limited to:

- 30% for an ISA score of 6 or higher, but less than 8.
- 35% with an ISA score of 1 or higher, but less than 6.

From this year onwards, therefore, it may be more advantageous to opt into the scheme even for entities in less buoyant financial situations.

Hyper-depreciation and the tax settlement

The income under the arrangement must be adjusted for certain specific components provided for by the relevant legislation. As specified by the Revenue Agency, this is an exhaustive list.

In particular, for professionals, these components are as follows:

- Capital gains and losses.
- Income or shares of income deriving from holdings in partnerships or professional associations.
- Payments received following the transfer of clientele or intangible assets relating to artistic or professional activities.
- The labour cost surcharge due pursuant to Article 4 of Legislative Decree 216/2023.

Similarly, this adjustment also applies to businesses, with reference to this equally exhaustive list:

- Capital gains realised.
- Contingent assets.
- Capital losses, extraordinary losses and bad debts.
- Profits or losses from shareholdings in companies, associations, bodies or EEIGs.
- Increase in labour costs due pursuant to Article 4 of Legislative Decree 216/2023.

- Increase in depreciation allowances and finance lease payments due pursuant to Article 1, paragraphs 427–436, of Law 199/25.

This last component (namely hyper-depreciation) was recently introduced by Decree Law 38/26 and will apply to tax periods from 2026 onwards.

Deadline for opting in

The deadline for opting into the scheme for the two-year period 2026–2027 has been extended, bringing it into line with the deadline for submitting the tax return for the year 2025: compared to the standard deadline for the option, set at September 30, for this year the option is available until October 31, 2026. For taxpayers with a non-calendar tax year, the option may be exercised by the last day of the tenth month following the end of the tax year.

Deadline for the availability of the software

A further amendment concerns the extension of the deadline for the release of the software required for the processing of ISAs and the composition agreement, addressing the delay in the release of said software. The deadline for the release of the application software for 2026 has, in fact, been confirmed as having been postponed from 15 April to 15 May.

Two-year composition with creditors: how to apply

The filing period also provides an opportunity to assess the composition with creditors for the two-year period 2026–2027, given that the option must be exercised by the deadline of October 31, 2026 (a deadline recently extended by Decree-Law 38/2026, compared to the standard deadline of September 30).

Before outlining how to opt in, it is worth recalling the main benefits available to those who do so.

The benefits of the composition with creditors

Opting into the two-year composition with creditors scheme offers taxpayers several advantages, which are summarised below.

- Instead of actual income (which must still be declared accurately), the taxes due are calculated on the basis of the agreed income (i.e. the agreed production value for IRAP purposes). This income must, however, be adjusted in the presence of certain extraordinary items (capital gains, capital losses, extraordinary income, bad debts, etc.).
- The incremental income (i.e. the higher agreed income compared to the base year, so for the 2026-2025 agreement this is 2025) is taxed under the substitute tax scheme at a variable rate (from 10% to 15%) based on the ISA result achieved in the base year (the substitute tax applies to a maximum incremental amount of €85,000; any excess is subject to a rate of 43% for IRPEF taxpayers, or a rate of 24% for IRES taxpayers, or 20% where the IRES incentive is applied).
- The taxpayer obtains all ISA incentive benefits (both in relation to the use of tax credits and in relation to protection from tax assessments) regardless of the result obtained from the processing of the ISAs during the agreed years.
- Analytical, analytical-inductive or presumptive and purely inductive tax assessments for direct tax purposes in relation to the agreed income are excluded, unless grounds for forfeiture arise. No specific protections are provided in relation to VAT audits, given that the agreement has no effect on value added tax.

The option

Adherence to the settlement agreement for the two-year period 2026–2027 may be effected, by October 31, 2026, in the following ways:

- Submission together with the ISA form (relating to the 2025 tax year), attached to the tax return (REDDITI 2026 form).
- Submission separately, together with the cover page of the REDDITI 2026 form, by ticking the 'CPB Communication' box with code 1 (Adherence').

The revocation of the arrangement must also be carried out in the same manner (whereas last year revocation was only possible by submitting a separate notice, from this year onwards revocation is also possible by submitting a joint notice).

It should be noted that revocation is only possible within the deadline set for the option; this means that after October 31, 2026, it will no longer be possible to revoke the arrangement for the two-year period 2026–2027, so the arrangement will lapse only in the event of termination or forfeiture (with the associated consequences).

The threshold of €5,000 in registered debts has been reinstated for the approval of payment of fees to professionals

Article 1, paragraph 725, of Law 199/2025 introduced, with effect from June 15, 2026, a new provision in paragraph 1-ter of Article 48-bis, Presidential Decree 602/1973, updating the rules governing the checks that public administrations must carry out before authorising payments to practitioners of the arts and professions. These rules were discussed in the May client circular. Article 2-ter of Law 88/2026, converting Decree-Law 38/2026, amended the regulations introduced by Law 199/2025, stipulating that the new provision contained in Article 48-bis of Presidential Decree 602/1973 applies exclusively to the following specific cases:

- The overdue tax bills of the professional concerned regarding the payment of their fees by the public administration must amount to a total of more than €5,000; otherwise, the suspension of payment of professional fees does not apply.



The procedure provides that, before making a payment, the public administration must submit a request electronically to the Revenue Agency's Collection Department to carry out the necessary checks. If this verification reveals the existence of overdue debts exceeding €5,000, the debtor no longer suspends payment to the professional pending attachment, but proceeds directly to allocate the amount due to the Revenue Agency Collection and only the excess amount to the professional.

Article 48-bis, paragraph 1-ter, of Presidential Decree 602/1973 does not apply to professionals who have an outstanding (non-lapsed) instalment plan in accordance with Article 19, Presidential Decree 602/1973, nor does it apply in cases where applications for debt write-off (not lapsed) have been submitted.

The new provision:

- Applies to payments that the public administration will be required to make from June 15, 2026, even if relating to past professional services not yet settled, and covers all types of professional remuneration: consultancy, expert reports, technical services, certifications, legal representation, etc.
- Does not apply to payments for services, works or supplies provided to parties other than those practising the arts and professions, such as businesses (which are therefore not affected by the new provision).

An explanatory circular from the Revenue Agency is also expected shortly, clarifying the aspects of this regulation that are still unclear.

Instalment payment of INPS contribution debts – new regulations

In Circular No. 60/2026, the INPS outlined the new Regulations governing the deferral of payment of debts for contributions and statutory surcharges, adopted by Board Resolution No. 20/2026 in implementation of Article 23 of Law 203/2024 and the Interministerial Decree of October 24, 2025. The new text repeals and replaces the previous regulations (Presidential Decision No. 229/2012 and subsequent amendments). The most significant changes concern the standard increase to 60 monthly instalments, the introduction of a second deferral, specific provisions for cases of crisis and insolvency, and new stringent rules on current contribution compliance.

Thresholds and maximum number of instalments

Amount of contribution debt	Maximum instalments	Decision-making body
Up to €500,000	36 monthly instalments	Provincial Director / Branch Manager
Over €500,000	60 monthly instalments	Regional Manager / Metropolitan Coordination Manager

The limit of 36 or 60 instalments is the *maximum ceiling*: the local office, during the preliminary assessment, determines the actual number taking into account the type of taxpayer, the extent of the debt and the taxpayer's previous contribution history.

Debts eligible for instalment payments

All debts relating to contributions and civil penalties not yet assigned to the collection agent (i.e. for which no debit notice has been issued pursuant to Article 30 of Decree-Law 78/2010), as well as those handled by the Institute's legal departments, are eligible for payment by instalments. The taxpayer must submit a single application covering the entire debt owed to all INPS funds (excluding domestic employers and the Clergy Fund, which are managed separately). The application is based on the data processed by the Ve.R.A. (Company Compliance Verification) procedure.

Second payment plan

The possibility of accessing a second payment plan whilst a plan is already in progress is expressly permitted, in order to settle amounts that have arisen subsequently or current contributions accrued after the first application, within the same limits regarding amount and instalments. The grant is precluded if, in the preceding six months, revocation measures have been taken against any of the taxpayer's schemes. The existence of two active deferral plans prevents access to a further application, unless one of the two is settled early.

Deferrals and crisis resolution procedures

Access to a crisis and insolvency settlement procedure (CCII) results in the forfeiture of any current payment plans; any outstanding liabilities are incorporated into the procedure. However, in the case of a restructuring agreement (Articles 57, 60, 61 and 63, CCII), a restructuring plan subject to approval (Art. 64-bis) or a composition with creditors on a going concern basis (Art. 84) with treatment of social security debts pursuant to Art. 88, it is possible to obtain a deferral for debts accrued after approval, provided the approved plan is duly fulfilled.

Submission of the application and deadlines

- Applications must be submitted exclusively online via the Taxpayer's Social Security Portal (including through an authorised intermediary).
- Preliminary assessment within 10 calendar days; a further 10 days for payment of the first instalment. Total duration of the procedure: 20 days.
- Payment of the first instalment by the specified deadline constitutes acceptance of the repayment plan; failure to pay or partial payment will result in the cancellation of the Order, and the debts cannot be resubmitted in a new application.
- Payment of instalments by way of set-off pursuant to Article 17 of Legislative Decree 241/1997 (now Article 3 of Legislative Decree 33/2025) is not permitted.

Retention of the benefit and grounds for revocation

To retain the deferral, the taxpayer must simultaneously ensure:

- Timely payment of instalments on the due dates set out in the repayment plan.
- Regular payment of current contributions to all INPS funds, by the statutory deadlines.

Revocation is ordered in the event of non-payment or partial payment of three monthly instalments following the first, even if not consecutive, or, where fewer instalments have been missed, 30 days after the due date of the last instalment. Failure to pay current contributions, if not remedied by the second deferral, also results in revocation, even if the instalments are paid on time. In the event of revocation, the outstanding debts and the unpaid current contributions are referred to the collection agent via a debit notice.



Action required – Deferrals already in progress

Businesses with payment plans submitted from January 12, 2025 and still in progress on the date of publication of the circular (May 21, 2026) may request a recalculation of the number of instalments in accordance with the new, more favourable rules. The application must be submitted within 30 days of publication (deadline: 20 June 2026) via the Social Security Portal → Two-Way Communication → subject 'Debt Recovery' / 'Administrative Payment Plans', indicating the date of the original application, the new number of instalments and the schemes involved. Prerequisite: regular payment of the current payment plan and current contributions.

Effective date and entry into force

The new Regulation applies to all deferral applications submitted from May 21, 2026 (date of publication of the circular). For applications submitted from 12 January 2025 and still pending, the more favourable provisions apply, with the possibility of recalculating the number of instalments, as indicated above.

Firm's operational guidance

- Mapping of INPS payment plans currently in place and case-by-case assessment of the advisability of submitting an application for the recalculation of instalments by 20 June 2026.
- Preliminary verification of the Ve.R.A. status and identification of outstanding items (VIG, adjustment notices, formal notices, surpluses) prior to submitting the application, to avoid disputes regarding the debt statement.
- Financial planning for the first instalment and the current contribution due within 20 days of the application: failure to cover these amounts will result in the cancellation of the plan and the inability to resubmit the debts.
- For businesses in structural difficulty, integrated assessment of the deferral scheme alongside the provisions of the Crisis Code (negotiated settlement, restructuring agreements, approved plan, composition with creditors).

Payment of taxes under the 2026 Income Tax Return

For individuals and partnerships (and the partners of the latter), the deadlines for payment of the balance and the first instalment arising from the 2026 Income Tax Return for 2025 are as follows:

- June 30, 2026, without the 0.4% surcharge.
- July 30, 2026, with the 0.4% surcharge.

For IRES taxpayers who approve their financial statements within the standard deadlines (120 days from the end of the financial year, and therefore by 30 April 2026), the balance and first instalment of tax due must be paid by the end of the sixth month following the end of the financial year, and therefore:

- By June 30, 2026, without the 0.4% surcharge.
- By July 30, 2026, with the 0.4% surcharge.

For IRES taxpayers who approve their financial statements after the aforementioned 120-day deadline from the end of the financial year, the above payments must be made by the last day of the month following the month in which the financial statements were approved. Therefore, for a limited company that approves its financial statements during June 2026, the payment of the final tax balance and first instalment must be made by July 31, 2026.

Offsetting amounts due against tax credits

The offsetting of tax credits using Form F24 can take place in two distinct ways:

- Horizontal offsetting, where the credits and liabilities in the F24 form are of a different nature (for example, an IRAP credit against an IRES debit).
- Vertical offsetting, where the credits and liabilities are of the same nature. In this case, you may choose whether to report the offsetting by submitting Form F24 (the preferred approach, even in case of a 'zero' F24) or by not submitting it and managing the offsetting exclusively in the tax return form (IRPEF, IRES, IRAP or VAT).

With regard to horizontal offsetting, please note that:

- Tax credits arising from the submission of the Redditi form and the IRAP form may be used for horizontal offsetting from January 1, 2026 only for amounts up to a maximum of €5,000. Any excess may be used in the F24 form only from the tenth day following the date of electronic submission of the return bearing the stamp of conformity.
- It is mandatory to use the Entratel or Fisconline channels (*home/remote banking services provided by credit institutions may not be used*) for the electronic submission of an F24 form containing the offsetting of a tax credit (e.g. IRPEF, IRES, IRAP, surcharges, withholdings or substitute taxes).



An important restriction on the offsetting of tax credits relates to any outstanding tax liabilities that have not been settled. Pursuant to Article 31 of Decree Law No. 78/2010:

- If overdue tax assessments exceed €1,500 but do not exceed €50,000, the horizontal offsetting of tax credits is prohibited; this becomes possible only after payment of the overdue assessments or their offsetting via the F24 form using the tax code "RUOL" (Resolution No. 18/E/2011).
- If overdue tax assessments entrusted to the collection agent exceed €50,000, there is a total ban on the use of tax credits for offsetting purposes.

The extension for ISA taxpayers and flat-rate taxpayers

Article 6 of Decree-Law 89/2026 has extended the deadline for payment of taxes arising from the Redditi, IRAP and VAT relating to the 2025 tax year for all persons carrying out economic activities for which ISAs have been approved and who declare revenues or remuneration not exceeding the limit set for each index.

There is also the option to pay the amount due by 20 August 2026, subject to a surcharge of 0.80%.

It should be noted that, in line with the extensions granted in previous years, the provision of Decree Law 89/2026 also applies to:

- Flat-rate and minimum taxpayers.
- Partners in partnerships, transparent limited liability companies and professional associations subject to ISAs.
- Partners in 'non-transparent' limited liability companies, exclusively with regard to the payment of social security contributions arising from the Redditi tax return (not for other taxes arising from the same tax return).

Traceability of expenses for employees and self-employed workers

Law 207/2024 (2025 Budget Law) introduced numerous changes in the areas of employment and social security, with specific measures aimed at both businesses and workers; in particular, with effect from 1 January 2025, specific limitations apply to the deductibility of certain expenses relating to reimbursements to employees and self-employed workers, with the introduction of a generalised *requirement to use traceable payment methods*. The framework was subsequently amended by Decree-Law No. 84 of June 17, 2025 (Fiscal Decree), which came into force on 18 June 2025 and was converted, with amendments, by Law No. 108 of 30 July 2025, which *limited the traceability requirement to expenses incurred within the territory of the State*. To conclude the interpretative process, the Revenue Agency intervened with Circular No. 15/E of 22 December 2025, which provided a comprehensive framework of operational clarifications.



From January 1, 2025, expenses for food, accommodation, travel and transport by non-scheduled public coach services incurred within the territory of the State are subject to the traceable payment requirement if they relate to business travel by employees and self-employed workers. Otherwise, the cost becomes non-deductible for the employer (including for IRAP purposes) and taxable for the worker, as the reimbursement of expenses is considered 'remuneration'. For business trips abroad, pursuant to Decree Law 84/2025, *the traceability requirement does not apply*: the relevant expenses may also be paid in cash. The same limits also apply to entertainment expenses, for which, however – as clarified by Circular 15/E/2025 – traceability remains mandatory *even if incurred abroad*.

Employees

Expenses for food, accommodation, travel and transport on non-scheduled public transport services (taxis and private hire vehicles), incurred within the country and reimbursed by the employer, may be excluded from taxable income only if payments are made via traceable methods such as:

- Bank or postal transfer.
- Credit cards.
- Debit cards.
- Prepaid cards.
- Bank or crossed cheques.
- Payment apps linked to current accounts or IMEL, PagoPA and MAV systems.
- Telepass or similar systems.



Transport costs documented by scheduled public transport services (trains, buses, trams, underground trains, ships, aeroplanes) are excluded from the traceability requirement: the ticket, even if purchased in cash, is sufficient for the reimbursement to be excluded from taxable income (Revenue Agency Circular 15/E/2025).

To comply with the new requirement, the employee may use their own credit card and, in such cases, the reimbursement claim must be accompanied by tax documents evidencing the expenditure, such as invoices, in addition to the payment receipt. Circular 15/E/2025 has clarified that proof of traceable payment may also be provided via a debit/credit card receipt, a copy of PagoPA payments, a bank statement (with any irrelevant data redacted) or a copy of the electronic transaction.

If payment is made using company cards issued by the employer to the employee, there will be no issues whatsoever, as the card will be linked to the company's bank account and the expense documents will be made out directly to the company.

In Circular 15/E/2025, the Italian Revenue Agency also specified that:

- For business trips within the municipal area, reimbursements for travel and transport expenses (other than taxis/private hire vehicles) do not form part of the employee's income, provided that the expenses are *substantiated and documented*, even by means other than a document issued by the carrier (e.g. internal company documentation certifying the validity of the business trip).
- The provision applies to all reimbursements paid from 1 January 2025.
- Tourist tax is considered to be closely linked to accommodation expenses and is subject to the traceability requirement.
- Motorway tolls and parking fees do not form part of taxable income if documented and related to the business trip, whether within or outside the municipality where the workplace is located.
- Other non-documentable expenses incurred outside the municipal area are excluded from the traceability requirement up to a daily limit of €15.49 (raised to €25.82 for trips abroad).

Please note		
Traceability requirement	Business trips within the municipality (taxis/private hire vehicles, meals, accommodation)	Yes
Traceability requirement	Travel outside the municipality within Italy	Yes
Traceability requirement	Travel abroad (employees and self-employed workers)	No
Traceability requirement	Entertainment expenses (including those incurred abroad)	Yes
Traceability requirement	Scheduled public transport (train, bus, plane, ship)	No

Self-employed

The 2025 Budget Law introduced a new paragraph *6-ter* into Article 54 of the TUIR, according to which:

“expenses relating to hotel accommodation, the provision of food and drink, as well as travel and transport by non-scheduled public coach services as referred to in Article 1 of Law No. 21 of 15 January 1992, charged to the client on an itemized basis, as well as detailed reimbursements relating to the same expenses, incurred for employees’ business travel or paid to self-employed workers, are deductible if payments are made by bank or postal transfer or through other payment systems provided for in Article 23 of Legislative Decree No. 241 of 9 July 1997”.

It follows that expenses incurred by the professional are deductible only if made using traceable payment methods. This is the same treatment applied to employees and, in the absence of traceability, the amounts will be taxed with no possibility of deducting the costs incurred.

However, Decree-Law 84/2025 has narrowed the scope of application of this requirement: for the purposes of the deductibility of expenses and the non-taxability of itemised reimbursements paid to self-employed workers, traceability applies *exclusively to expenses incurred within the territory of the State*. Expenses incurred abroad may therefore also be paid in cash.



For self-employed individuals and businesses, the restriction of traceability to expenses incurred in Italy only (Article 54, paragraph *6-ter*, and Article 95, paragraph *3-bis*, of the TUIR) applies to expenses incurred from June 18, 2025, the date of entry into force of Decree Law 84/2025. For reimbursements to employees (Article 51, paragraph 5, TUIR), the restriction applies *retroactively from January 1, 2025*.

Conclusions

Both the Italian Association of Chartered Accountants and – officially – the Revenue Agency have commented on the matter, with Circular No. 15/E of December 22, 2025 providing a comprehensive framework of operational clarifications. In particular, the main points can be summarised as follows:

- Expenses relating to stopping or parking are excluded from the scope of the new provisions, to which the treatment set out in the response to the request for legal advice No. 5/E/2019 continues to apply.
- Circular 15/E/2025 confirmed that motorway tolls and parking fees do not contribute to the formation of income if documented and related to the business trip.
- The extension of the traceability requirement to costs charged by professionals means that, from the 2025 tax year, expenses incurred by the professional in carrying out an assignment and charged in detail to the client will, on the one hand, no longer form part of professional fees and, on the other hand, will no longer be deductible regardless of the means of payment used.
- For the purposes of compliance by external collaborators, the failure to do so having no negative effect on them, it is advisable to include, in future contractual agreements with external collaborators,

a commitment to provide evidence of the means of payment used for expenses included in itemised reimbursement claims.

- Decree Law 84/2025 has limited the traceability requirement to expenses incurred in Italy only, whilst for *travel abroad* – whether by the employee, the company or the self-employed person – traceability is no longer required.
- An exception is made for entertainment expenses, for which traceability remains mandatory for the purposes of deductibility from business income, *even if incurred abroad*.
- Proof of traceable payment may also be provided by means of a debit/credit card receipt, a copy of PagoPA payments, a bank statement (with irrelevant data redacted) or a copy of the electronic transaction.

To summarise, here is a summary table:

Expenses subject to traceability requirements (Italy)	Expenses not subject to traceability	Lump-sum allowance: no reimbursement of board and lodging expenses
Hotels and restaurants (Italy)	Public transport tickets (train, bus, plane, ship) — even if paid for in cash	Exempt: - up to €46.48 per day within Italy; - up to €77.47 per day abroad.
Taxis (Italy)	Car parking	
Car hire with driver (NCC) – Italy	Car hire without a driver	
Mobility services on digital platforms (e.g. Uber) - Italy	Motorway tolls (if documented)	
Tourist tax (Italy)	Expenses incurred abroad (employees and self-employed)	
Entertainment expenses (including abroad)	Other expenses not subject to documentation up to €15.49 per day (€25.82 abroad)	

Lump-sum reimbursement for board and lodging	Lump-sum reimbursement for board or lodging	Reimbursement against a detailed list of food, accommodation, travel and transport	Other expenses, including those not supported by receipts
Exempt: - up to €30.99 per day within Italy (reduced by one third) - up to €51.65 per day abroad (reduced by one-third)	Exempt: - up to €15.49 per day within Italy (2/3 reduction) - up to €25.82 per day abroad (reduction of two-thirds)	Fully exempt and fully deductible for the employer. From 1 January 2025: for expenses incurred in Italy, only if the payment is traceable (Decree-Law 84/2025). For expenses incurred abroad: no traceability requirement.	Exempt: - up to €15.49 per day within Italy; - up to €25.82 for travel abroad.

Finally, a summary table of the effective dates introduced by Decree Law 84/2025 is provided, as clarified by Circular 15/E/2025:

Case	Effective date of the restriction (traceability only for expenses in Italy)	Legal reference
Non-taxability of reimbursements to employees (Art. 51, para. 5, TUIR)	From 1 January 2025 (retroactive effect)	Decree Law 84/2025 - Circular 15/E/2025
Deductibility for the company (Art. 95, para. 3-bis, TUIR)	From 18 June 2025	Decree Law 84/2025 - Circular 15/E/2025
Detailed refunds to self-employed workers (Art. 54, para. 6-ter, TUIR)	From 18 June 2025	Decree Law 84/2025 - Circular 15/E/2025
Entertainment expenses	Mandatory traceability even if incurred abroad (exception)	Circular 15/E/2025
Travel within the municipality (expenses other than taxis/private hire vehicles)	Carrier's document no longer required: substantiated and documented expenses suffice	Legislative Decree 192/2024 - Circular 15/E/2025
Scheduled public transport (trains, buses, planes, etc.)	No traceability requirement	Circular 15/E/2025

Voluntary correction of tax payments

The new wording of Article 13 of Legislative Decree 472/1997, which governs the voluntary correction scheme (in force for infringements committed from 1 September 2024), stipulates that the standard penalty for failure to pay or late payment is reduced to 25%, a reduction compared to the penalty in force for infringements committed up to August 31, 2024.

Furthermore, from September 1, 2024, there will no longer be a difference in the reduction of penalties for voluntary disclosure between cases regularised within two years of the violation and those regularised more than two years after the violation (a reduction of 1/7 of the 25% penalty is provided for). The following table sets out the main scenarios:

Penalty	Delay	Penalty for voluntary disclosure
12.5%	From the first to the fourteenth day following the original deadline	From 0.0833% to 1.166% for each day of delay (0.0833% for each day following the original due date)
12.5%	From the fifteenth to the thirtieth day following the original due date	1.25%
12.5	From the thirty-first to the ninetieth day following the original due date	1.39%
25	From the 91st day until the end of one year from the date of the breach or by the deadline for filing the tax return for the year in which the breach occurred	3.125%
25%	After the expiry of one year from the date of the breach or after the deadline for the tax return relating to the year in which the breach was committed	3.57%

In addition to the calculation of the penalty, the following must be calculated to validate the voluntary payment: interest accrued from the original due date to the date of actual payment (at the statutory interest rate approved annually, for example 2% per annum from January 1, 2025 to December 31, 2025 and 1.6% per annum from 1 January 2026).

Which tax payments are eligible for voluntary disclosure

The tax liabilities that may be subject to voluntary disclosure are:

- Unpaid or late-paid balances and instalments relating to income tax (IRPEF/IRES).
- Unpaid or late-paid balances and instalments relating to VAT.
- Balances and advance payments not paid or paid late relating to IRAP.
- Substitute taxes (including the flat-rate tax).
- Indirect taxes and other levies such as excise duties.

Nothing has changed regarding the objective condition for benefiting from voluntary disclosure for tax liabilities: it is necessary that, on the date of making the regularised payment including penalties and interest, no notices of assessment or tax assessment have been served, including notices of irregularities relating to automated and formal checks of tax returns.



A taxpayer who, for example, is subject to an ongoing tax audit but at a stage prior to the notification of the report of findings, may still avail themselves of the voluntary disclosure scheme to regularise their breach.

The application of legal aggregation where more advantageous than material aggregation

With regard solely to infringements committed from September 1, 2024, taxpayers will be able to apply the single penalty provided for in Article 12 of Legislative Decree No 472/1997. Voluntary disclosure will no longer be permitted for each individual infringement, but rather by applying the legal aggregation in relation to the specific tax and the specific tax period.

In Circular 11/2024, the Italian Revenue Agency provided the first practical guidance on the new penalty regime introduced by Legislative Decree 87/2024. In particular, it specified that:

- Voluntary disclosure for infringements committed before September 1, 2024, continues to follow the previous rules (basic penalty of 30%), even if payment is made after that date.
- Legal aggregation in voluntary disclosure applies to individual taxes and individual tax periods; aggregation between different taxes or different tax periods is not permitted.
- The taxpayer is free to choose whether to apply legal aggregation or material aggregation, opting for the most favourable solution on a case-by-case basis.

Work-life balance: contribution incentives for certified companies

Among the measures introduced by the 2026 Labour Decree (Decree Law No. 62/2026), the contribution exemption granted to companies holding UNI/PdR 192:2026 certification is of particular significance; this certification is designed to certify and monitor corporate performance regarding the work-life balance. The measure forms part of a reward-based approach aimed at incentivising the adoption of advanced organisational models capable of improving workers' well-being and, at the same time, the overall sustainability of production systems.

The UNI/PdR 192:2026 certification represents a structured assessment system that takes into account various strategic areas, including career continuity, parenthood, care responsibilities, corporate welfare, health and organisational flexibility. This practice was established at the instigation of the Department for Family Policies and developed within the UNI 'Family Friendly' working group, with the aim of integrating the principles of family support and well-being-oriented work organisation into a single management system. The process involves a compliance audit by third parties and the award of the UNI mark, thus constituting a tool that is not one-off but based on planning, monitoring and continuous improvement. The legislator has explicitly recognised the link between the quality of work organisation and health and safety, highlighting how inadequate organisational conditions, such as rigid working hours or excessive workloads, can have a negative impact on stress, concentration and the risk of accidents. From this

perspective, certification makes it possible to measure and manage these factors, establishing itself as a fully-fledged part of corporate prevention strategies.

To support the adoption of this model, Article 6 of the decree provides for an exemption from the payment of social security contributions payable by the employer, granted to certified companies up to 1% of the contributions due and up to a maximum annual amount of €50,000 per company. The practical implementation of the measure will be defined by a specific interministerial decree, which will also regulate the criteria for the monthly recalculation of the benefit, followed by the INPS's implementation guidelines.

In addition to the direct economic benefit, the decree provides for further forms of recognition for exemplary companies, which will be able to access promotional initiatives supported by the ICE Agency, with benefits also in terms of market positioning and competitiveness.

Pay transparency and gender equality: operational impacts and new responsibilities for employers

The reform introduced by Legislative Decree No. 96/2026, implementing Directive (EU) 2023/970, has a profound and systematic impact on the entire employment relationship management cycle, establishing a multi-stage pay transparency model designed to significantly alter corporate organisation and human resources management policies.

The premise on which the legislator is acting is the persistent existence of a gender pay gap, which has not been eliminated either by constitutional provisions or by the anti-discrimination measures developed over recent decades.

The first stage directly affected by the reform, which involves all employers, is that of staff recruitment. The decree imposes a significant change in recruitment procedures, stipulating that candidates must be provided with information on the starting salary or the relevant pay band already in job advertisements or calls for applications, based on objective and neutral criteria. At the same time, a ban is introduced on requesting or obtaining information on remuneration received in previous employment relationships, including through third parties involved in the selection process. This measure aims to break the cycle of wage inequality and requires companies to carry out a comprehensive review of their selection procedures, including the ex ante definition of standardised pay bands consistent with transparent criteria.

The second phase, mandatory for companies with at least 50 employees, concerns the establishment of the employment relationship, in which transparency is achieved through the obligation to disclose the criteria for determining pay and pay progression. This obligation may be fulfilled through the information already provided at the time of recruitment, provided that it clearly identifies the job grade, the starting pay and the applicable collective agreement. Of particular importance is the role of collective agreements, whose systems for classifying and determining pay constitute a presumption of compliance with the principles of equal pay, whilst retaining the possibility of proving any discrimination in individual pay. Where applicable, the information provided must also include the provisions contained in any company-level agreements entered into.

During the course of the employment relationship, the reform introduces a comprehensive system of internal transparency that affects both the individual rights of workers and the organisation of the company. Workers acquire the right to obtain information on average pay levels for comparable categories, broken down by gender, with the employer obliged to provide a reasoned response within two months. This right may be exercised once a year, including through employee representatives, and may be fulfilled by publishing the data on the intranet or in restricted areas; however, it requires the implementation of systems capable of ensuring the extraction, processing and anonymisation of the information. Employers must inform all employees annually of their right to receive information on pay and the procedures for exercising that right.

A further, particularly significant step is the measurement and reporting of the gender pay gap. Employers with at least 100 employees are required to collect and report detailed data with deadlines varying according to company size. In particular, companies employing at least 250 employees are required to submit data annually, with the first deadline set for June 7, 2027; for companies with a workforce of between 150 and 249 employees, compliance is required every three years; a similar three-

year cycle applies to employers with between 100 and 149 employees, for whom the first submission must take place by June 7, 2031.

The information to be reported essentially concerns the gender pay gap calculated in both average and median terms, including with reference to supplementary or variable pay components, as well as the distribution of workers by gender with regard to the receipt of such components and their placement in the various pay quartiles. It is also required to report the pay gap between workers belonging to different categories, distinguishing between basic pay and ancillary or variable components.

The operational procedures for compliance will be defined within the coming months by a specific decree from the Ministry of Labour and Social Policies.

The most significant aspect of the reform is the corrective action mechanism, which transforms transparency into a substantive obligation to act. Where an unjustified pay gap of 5% or more exists and is not corrected within six months, the employer is required to initiate a joint assessment with workers' representatives. This procedure involves an in-depth analysis of the differences, the identification of the causes and the adoption of concrete measures to eliminate them, with subsequent communication of the results to the competent bodies.

The system is complemented by a set of safeguards that strengthen the worker's position, providing for the possibility of initiating legal proceedings, including through trade union representatives, and introducing the reversal of the burden of proof in cases of pay discrimination. Violations may result in significant consequences, including administrative penalties and possible exclusion from public benefits or contracts, as well as an explicit prohibition on any form of retaliation against workers who exercise their rights.

Key deadlines from June 16, 2026 to July 15, 2026

Below we highlight the key obligations from June 16, 2026 to July 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 following working day for obligations falling on a Saturday or public holiday, as established by Article 7 of Decree Law 70/2011.

PAYMENT OF 2025 TAX BALANCE AND FIRST INSTALMENT FOR 2026	
Individuals without a VAT number – SINGLE INSTALMENT	
No surcharge	30 June
With a 0.4% surcharge	30 July
Individuals without a VAT number – INSTALMENT PAYMENT from 30 June	
1st instalment	30 June
2nd instalment with interest	16 July
3rd instalment with interest	20 August
4th instalment with interest	16 September
5th instalment with interest	16 October
6th instalment with interest	16 November
7th instalment with interest	16 December
Individuals with a VAT number – SINGLE INSTALMENT	
No surcharge	30 June
With a 0.4% surcharge	30 July
Individuals with a VAT number – INSTALMENT PAYMENT from 30 June	
1st instalment	30 June
2nd instalment with interest	16 July
3rd instalment with interest	20 August
4th instalment with interest	16 September
5th instalment with interest	16 October
6th instalment with interest	16 November
7th instalment with interest	16 December
Partnerships and associations referred to in Article 5 of the Tuir	
without surcharge	30 June
with surcharge	30 July
Limited companies – without surcharge	
Financial statements approved by 30 April 2026	30 June
Financial statements approved within 180 days of the financial year-end	31 July
Financial statements not approved	31 July
Limited companies – with surcharge	
Financial statements approved by 30 April 2026	30 July
Financial statements approved within 180 days of the end of the financial year	31 August
Financial statements not approved	31 August
SECOND INSTALMENT OF 2026 TAXES	
For everyone	30 November

Fixed deadlines

June,
16

Monthly VAT payments

Today is the deadline for paying any VAT due for the month of May. 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 fund, in respect of May, 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 May:

- on income from employment, together with the payment of IRPEF surcharges.
- on income from work treated as equivalent to employment and self-employment.
- on commissions.
- on capital income.
- on miscellaneous income.
- on severance payments upon termination of an 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 May 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 May, expires today.

IMU – 2026 advance payment

Payment by liable parties of the IMU advance payment for 2026.

EXCISE DUTIES – Tax payment

The deadline for payment of excise duty on diesel and petrol released for consumption in May expires.

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

June,
20

Temporary agency workers

Notification by temporary employment agencies of the hiring, extensions, conversions and terminations of workers hired during the previous month.

<p>June, 25</p>	<p>Submission of monthly Intrastat lists 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 during the previous month.</p> <p>ENPAIA Declaration and payment of social security contributions relating to wages paid to agricultural workers in the previous month</p>
<p>June, 30</p>	<p>IMU declaration Deadline for submitting to the relevant local authority any changes relevant to the calculation of property tax on buildings and land for the 2025 tax year.</p> <p>Chamber of Commerce annual fee Deadline for payment due for the year 2026 to the relevant Chamber of Commerce.</p> <p>Submission of monthly Intra 12 lists Last day for non-commercial entities and exempt farmers to submit electronically the Intra-12 lists relating to intra-Community purchases made in April.</p> <p>Submission of the Uniemens Individual form Today is the deadline for submitting the declaration regarding wages and contributions, or remuneration paid to employees, coordinated and continuous collaborators, and partners in the business, respectively, for the month of May.</p> <p>CIGO Submission of applications for Ordinary Wage Guarantee Fund (CIG) for objectively unavoidable events occurring in the previous month for industrial and construction companies</p> <p>SINGLE EMPLOYMENT REGISTER Deadline for registrations relating to the previous month</p> <p>INPS Monthly payroll and contribution declaration (individual UNIEMENS)</p>
<p>July, 10</p>	<p>A. PASTORE Quarterly payment of premiums for supplementary multi-purpose insurance for managers employed by companies in the commercial and hospitality sectors</p> <p>FASDAC Quarterly payment of welfare contributions for managers of commercial, shipping and transport companies</p> <p>M. NEGRI Quarterly payment of social security and welfare contributions for managers in commercial, transport, service, auxiliary and advanced tertiary sector companies, as well as for managers in hotels, shipping agencies and general warehouses.</p>
<p>July, 15</p>	<p>Accounting entries Last day for the cumulative entry in the register of sales receipts and invoices and for the recording of the summary document for invoices under €300.</p>

Deferred invoicing

Today is the deadline for issuing and recording deferred invoices for deliveries or shipments made in the previous month.

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.

Contacts

Laura Gusmeroli, Administrative Assistant
laura.gusmeroli@forvismazars.com

Gladys Pala, Administrative Assistant
gladys.pala@forvismazars.com

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This edition was finalised on June 17, 2026.

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