E-newsletter

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forvis mazars

News of the month

BUILDING WORKS REQUIRING RE-REGISTRATION

The obligation to update the land registry arises whenever works affect the ordinary profitability of the property unit, even without changes to its floor area or floor plan. For the expansion of building services alone, a calculation formula is provided to assess whether the increase in profitability is significant enough to justify a reclassification. Circular 36/2013 stipulates that a cadastral update is not required if the increase in the property's profitability is less than 15 per cent of the assessed value for the current cadastral class. Resolution 21/2026 extends this criterion (originally established for photovoltaic systems) to other systems such as energy storage, wind power and solar thermal systems.

(Italian Revenue Agency, Resolution 21/2026)

PROFESSIONAL ASSOCIATION BECOMING AN STP

A professional partnership converting into a limited liability professional partnership has enquired whether the revalued cost of the partnership shares as at January 1, 2026, retains tax relevance even after the conversion. The Italian Revenue Agency confirms that the conversion takes place under a tax-neutral regime pursuant to Article 177-bis of Presidential Decree 917/1986, which excludes the realisation of capital gains and requires the continuity of the values recognised for tax purposes. The Agency extends this principle of neutrality to the cost of the shareholdings held by the shareholders, which retain the same tax value in the STP as the membership shares, including the revaluation as at January 1, 2026.

(Revenue Agency, response to Tax Ruling 123/2026)

TRANSFER OF SHARES TO A NEW COMPANY AND DONATION

An entrepreneur who has contributed the shareholdings of his holding company to a newly incorporated company and then donated them to his children via a family agreement cannot benefit from the exemption from gift tax for two reasons: the Class C shares, reserved entirely for the donor, confer veto rights both at general meetings on extraordinary matters and on the board of directors, thereby preventing the children from exercising effective legal control; furthermore, the prior transfer of the shareholdings to the newco under a controlled realisation scheme (arranged in anticipation of the subsequent donation) constitutes an abuse of rights within the meaning of Article 10-bis of the Taxpayers' Charter.

(Italian Revenue Agency, response to Tax Ruling 115/2026)

SALE OF PROPERTY BENEFITING FROM THE SUPERBONUS

The Italian Revenue Agency has ruled out the taxation of capital gains pursuant to Article 67(1)(*b-bis)* of Presidential Decree 917/1986 where the property, which was the subject of previous renovation work that benefited from the Superbonus and was subsequently sold to a third party, was used as the principal residence of the seller's family members for the greater part of the decade preceding the sale.

(Italian Revenue Agency, response to Tax Ruling 124/2026)

PRODUCTIVITY BONUSES: EXEMPTION UP TO 5,000 EURO EVEN WHEN CONVERTED TO WELFARE BENEFITS

The Italian Revenue Agency, in Resolution No. 22/E of 2026, has clarified that the preferential limit of 5,000 euro provided for productivity bonuses also applies when the employee chooses to convert the bonus into corporate welfare goods and services. The new ceiling, raised from 3,000 to 5,000 euros by the 2026 Budget Law, therefore applies both where the bonus is paid in cash and where it is used in the form of welfare benefits. This clarification confirms that the full tax relief can be claimed regardless of the method of utilisation chosen by the employee.

(Italian Revenue Agency, Resolution No. 22/E of June 9, 2026)

DISMISSAL BY ORDINARY E-MAIL: VALIDITY CONFIRMED BY THE COURT OF CASSATION

In Order No. 13731 of 2026, the Court of Cassation recognised the validity of a dismissal notified via ordinary email, thereby expanding the use of digital tools in the management of employment relationships. According to the judges, where the dismissal is formalised in writing and the employee has actually been made aware of it, the use of methods other than those provided for in the National Collective Labour Agreement does not automatically render the termination invalid.

(Court of Cassation, Order No. 13731 of 2026)

POINTS-BASED LICENCE SYSTEM: INL ISSUES CREDIT RECOVERY GUIDELINES

In Note No. 4634 of June 24, 2026, the National Labour Inspectorate issued the first operational guidelines to standardise the procedures for the recovery of credits under the 'credits-based licence' scheme by the relevant regional commissions.

Credit recovery may take the form of additional training beyond the compulsory training required by health and safety at work legislation, or through investments aimed at improving workplace safety conditions. The training must be delivered by qualified providers and meet specific attendance and learning requirements, whilst investments will be assessed by the Commission in relation to their actual capacity to reduce the risks of accidents and occupational diseases.

Applications for credit recovery must be submitted electronically to the relevant regional Commission using the appropriate forms, specifying the measures taken and the relevant timeframe.

(INL, Note of June 24, 2026, ref. 4634)

730 ADJUSTMENTS IN PAYSLIPS: TAX WITHHOLDING AGENTS' OBLIGATIONS BEGIN

With the launch of the 2026 tax assistance campaign, employers acting as withholding agents are required to manage the adjustments arising from Form 730/4 submitted by the Revenue Agency. This process involves obtaining the settlement statements, making refunds or deductions from the first applicable payslip, and subsequently managing offsets and payments via Form F24. Particular attention must be paid to cases where the tax withholdings available are insufficient to cover refunds, to requests for payment of outstanding amounts in instalments, and to situations where adjustment operations cannot be completed by the end of the year. Furthermore, the withholding agent remains responsible for monitoring any outstanding amounts, notifying employees of any sums still to be refunded or withheld, and correctly reporting the data in tax certificates and on Form 770.

(Revenue Agency)

Commentary and further information

CCIAA 2026: deadlines for notifications to private pension funds

As every year, the deadline is approaching by which professionals registered with private pension funds must submit their income declaration for 2025, which is used to calculate the balance of contributions due.

The table below sets out the basic information for the main pension funds, based on the provisions of the regulations of the individual organisations.

Category	Reference website	Deadline for submitting income declaration	Deadline for payment of the 2025 balance
Actuaries, chemists, geologists, agronomists and foresters	www.epap.it	Income declaration by July 31, 2026	1st instalment by April 7, 2026, 2nd instalment by August 5, 2026, and final payment by November 15, 2026, with the option to split each of the three payments into two instalments
Agricultural Technicians and Agricultural Surveyors	www.enpaia.it	Income declaration by July 31, 2026	Payment to be made within 30 days of the deadline for paying income tax
Solicitors	www.cassaforense.it	Form 5/2026 by September 30, 2026	1st instalment by September 30, 2026 and 2nd instalment by 31/12/2026
Biologists	www.enpab.it	Form 1.2026 by October 30, 2026	1st instalment by October 30, 2026 and second instalment by December 30, 2026
Employment consultants	www.enpacl.it	Form 23/red by September 30, 2026	Balance due by September 30, 2026 (payable in instalments)
Chartered accountants and accounting experts	www.cnpadc.it	Income declaration by December 1, 2026	Balance due by December 20, 2026 (payable in instalments)
Chartered accountants and accounting experts (Cassa Ragionieri)	www.cassaragionieri.it	Form A/19 by July 31, 2026	Advance payment by September 16, 2026 and balance by December 16, 2026
Pharmacists	www.enpaf.it	Not applicable	Already paid during 2025
Surveyors	www.cassageometri.it	Notification by 30/09/2026	Balance due by 30/09/2026 (payable in instalments)
Freelance journalists	www.inpgi.it	Notification by 30/09/2026	Balance due by 31 October 2026 or in 3 instalments
Registered nurses, healthcare assistants, childminders	www.enpapi.it	Form UNI/2026 by 10 September 2026	Balance payable in 3 instalments, the last of which by December 10, 2026
Engineers, architects	www.inarcassa.it	Form DICH/2026 by November 2, 2026	Balance due by December 31, 2026 (payable in instalments)

Doctors, dentists	www.enpam.it	Form D/2026 for Category B by July 31, 2026	Balance of Quota B by October 31, 2026 (payable in instalments)
Notaries	www.cassanotariato.it	Not applicable	The monthly contribution must be paid by the end of the month following the month to which it relates
Industrial surveyors	www.eppi.it	Form EPPI 03 by September 30, 2026	Balance due by 30/09/2026
Psychologists	www.enpap.it	Income declaration by October 1, 2026	Balance due by October 1, 2026
Vets	www.enpav.it	Form 1/2026 by 30 November 2026	Balance due by February 28, 2027

In any case, we advise our valued customers to always refer to the websites of the various authorities in order to keep abreast of any updates or extensions, including following the publication of Decree-Law 89/2026, which extended the deadline for payment of the 2025 balance of income tax arising from the tax return for ISA taxpayers from June 30, 2026, to July 20, 2026.

The Revenue Agency clarifies how to calculate advance tax payments for taxpayers subject to the Two-Year Preventive Arrangement

The FAQs recently published by the Italian Revenue Agency in June have progressively completed the framework for the application of the rules on advance tax payments for taxpayers applying the two-year preventive arrangement, particularly in cases where, at the end of the two-year period, the taxpayer exits the scheme or renews the composition.

Advance payments

Through the Two-Year Preventive Arrangement (CPB), taxpayers with business or self-employment income who use the synthetic tax reliability indices (ISA) may accept a taxable income proposal drawn up by the Italian Revenue Agency for a two-year period.
This year, there are four distinct scenarios:

- Taxpayers entering the arrangement for the first time, for the two-year period 2026–2027.
- Parties who are currently in the middle of the agreed two-year period, having joined last year for 2025–2026.
- Entities that joined for the 2024–2025 two-year period and have therefore fulfilled their obligations and do not intend to renew the option.
- Finally, those who, having opted for the scheme for the 2024–2025 two-year period, wish to confirm their choice for the subsequent 2026–2027 two-year period as well.

The second year of the arrangement

In the case of an ongoing agreement, there is little doubt: Article 20(1) of Legislative Decree 13/2024 provides that, for the tax periods covered by the agreement, advance tax payments are calculated on the basis of the agreed income and net production value.
Therefore, taxpayers who have opted for the 2025–2026 two-year period must calculate their 2026 advance tax payments on the basis of the agreed income.

First-time participation

There is little doubt even where a taxpayer decides to opt into the arrangement for the first time for the two-year period 2026–2027, given that the legislation covers this aspect; the subsequent paragraph 2 of Article 20 of Legislative Decree 13/2024 distinguishes between:

- The historical method, which involves the payment of a surcharge in the second or single instalment of the advance payment (a provision consistent with the fact that the deadline for opting in is after the due date for payment of the first instalment of the advance payment).
- The forecast method, under which the second instalment is calculated as the difference between the advance payment due on the basis of the agreed income and the amount paid in the first instalment.

The rules on surcharges described above apply only to the first year of application of the CPB, whilst in the second tax year the advance payments follow the basic rule set out in paragraph 1.

Withdrawal from the agreement

The first clarification provided by the Agency concerns the (rather frequent) case of a taxpayer who has completed the first two-year period covered by the agreement, namely 2024–2025 and does not intend to renew it.

With regard to the scenario of non-renewal, FAQ No. 1 of June 8, 2026 provided a clarification of fundamental importance: even a taxpayer who has not renewed the CPB for the following two-year period must, when calculating the advance payment using the historical method, take the agreed income for the previous tax year as the reference basis (and not the income actually declared).

The same applies to the calculation of the IRAP advance payment: for this tax too, the agreed net production value for the previous year forms the basis for calculating the advance payment for the following year.

Renewal of the tax settlement

The second issue concerns the method of paying the advance instalment in the event of renewal of the tax settlement for the two-year period 2026–2027, for taxpayers who had already applied it for the previous two-year period 2024–2025.

FAQ No. 2 of June 3, 2026 clarified that, in the event of renewal of the CPB for the subsequent two-year period, the taxpayer is not required to pay the surcharges provided for in Article 20(2).

Consequently, for the purposes of advance tax payments, the first year of the renewed two-year period is treated in the same way as any second year of the CPB: only the basic rule set out in paragraph 1 of the aforementioned Article 20 applies, namely the use of the agreed income as the basis for calculating advance tax payments, without any additional percentage surcharge.

Capital gains paid in instalments

Another issue analysed in the recent FAQs is the impact on agreed advance payments of any 2025 capital gains that have been subject to payment in instalments.

Law 199/2025 (the 2026 Budget Law) has, in fact, introduced, in Article 1, paragraphs 42 and 43, a significant amendment to the rules governing business income, with regard to the treatment of capital gains, eliminating the possibility of paying them in instalments with effect from 2026.

Within the framework of the CPB, the agreed income forms, as we have seen, the basis for calculating advance tax payments; however, this figure must be adjusted for the extraordinary components provided for in Articles 15 and 16 of Legislative Decree 13/2024.

As clarified in Circular No. 9/E/2025, where a taxpayer has opted to pay capital gains in instalments, the adjusted agreed income must be reduced only by the portion of the capital gain that contributed to the determination of the business income for the year.

The aforementioned Article 1(43) of the 2026 Budget Law provides that, for taxpayers in general, for the purposes of calculating the advance payment relating to the 2026 tax year, capital gains paid in instalments that contributed to the income of the previous year (2025) are to be excluded from the calculation. In essence, the 2025 income used as a reference for calculating the 2026 advance payment is considered to include the full capital gain, as if it had not been paid in instalments.

FAQ No. 1 of June 3, 2026 clarified that this recalculation, which increases the advance tax payment for the 2026 tax year, must be carried out even if the taxpayer applies the CPB.

Depreciation of assets loaned to customers (Court of Cassation No. 18431/2026)

In Order No. 18431 of June 8, 2026, the Court of Cassation held that the depreciation charges on tangible assets lent free of charge to customers are deductible by the lending even where such assets are not used for outsourced production activities, do not directly form part of the internal production cycle and are not physically located at the business's premises. It is sufficient that the assets are instrumental to the conduct of the business within the meaning of Article 102(1) of the TUIR, that is to say, that they are effectively incorporated into the entrepreneur's business plan and serve to achieve the company's objective, namely the generation of profits, for example through the consolidation of commercial relationships, an increase in sales or the wider distribution of products.

The case concerned a company that had purchased 'container-sealing' machinery and had lent it free of charge to its customers to facilitate the use of the products it sold and to promote their distribution. The Italian Revenue Agency had contested the deductibility of the related depreciation charges, arguing that the requirement of instrumental use was not met as the assets were not used in the taxpayer's production cycle. The Lazio Regional Tax Commission, in judgment no. 1956/2022, had upheld the reassessment, interpreting 'instrumentality' in a restrictive sense as requiring the direct use of the asset in the company's production process. The Court of Cassation, however, overturned this approach, favouring a broader concept of an asset that is 'instrumental to the conduct of the business', not limited to production assets in the strict sense but also including those intended for commercial purposes and to support the development of the business.

Article 102(1) of the TUIR provides for the deductibility of depreciation charges on tangible assets used for business purposes from the financial year in which the asset comes into service, without expressly requiring that it be physically located at the company's premises or directly used in the production cycle. From a systematic perspective, the Court refers to the evolution of case law concerning assets on loan for use in outsourced production processes or made available to parties responsible for distribution, in which the related costs have been deemed to be inherent as they form part of the business's economic plan. In line with this approach, the Court reaffirms an economic-functional conception of 'inherence': a cost is deductible not only when it relates to a specific component of income, but also when it is broadly linked to the business as such, because it is incurred for the purpose of carrying out an activity potentially capable of generating profits, even if the link to revenue is not immediate or direct.

In the present case, the machinery loaned to customers served to encourage the use of the products supplied by the company, to strengthen commercial relationships and to increase sales; in the view of the Court of Cassation, such assets contribute to the realisation of the company's business plan and therefore satisfy the requirement of instrumental use set out in Article 102 of the TUIR. The legal principle set out recognises the possibility of depreciating assets provided on loan, even if not used by the borrower in outsourced production activities, where they are intended to promote the consolidation and development of commercial relationships and the distribution of the entrepreneur's products.

> The Court, however, emphasises the importance of the evidential aspect: the conditions justifying deductibility must be rigorously ascertained by the trial court. In practical terms, this means that the taxpayer must be able to document in detail the economic function of the assets provided on loan and their integration into the company's business plan, as well as the contribution these assets make to the development of the business (for example, in terms of increased sales, customer loyalty or market penetration).

It is therefore advisable to prepare an adequate set of supporting documents (loans for use agreements, board resolutions or internal reports setting out the economic rationale for the transaction, and evidence of commercial performance) capable of demonstrating the relevance of the costs incurred.

For businesses that grant assets on loan to customers or other parties, Order No. 18431/2026 confirms and broadens the scope of deductibility of depreciation charges, moving beyond an interpretation rigidly tied solely to the internal production cycle and recognising the asset's overall function within the business's economic strategy. In summary, the depreciation of assets loaned to customers is tax-deductible whenever such assets are actually intended to support, even indirectly, the generation of profits and this intended use is supported by consistent and documented evidence.

Super-depreciation 2026: advance notifications via the GSE platform began on June 12

By virtue of the MIMIT Directorial Decree, ref. no. 43378 of 11 June 2026, adopted pursuant to Article 5(1) of the Interministerial Decree of 7 May 2026, the opening date of the GSE's online platform for the submission of applications for the new hyper-depreciation scheme—established by Article 1, paragraphs 427–436 of Law No. 199 of December 30, 2025 (the 2026 Budget Law).

From 12:00 on June 12, 2026, it will be possible to submit, exclusively online via the customer area of the GSE website (www.gse.it), only the preliminary filings, which constitute the first step of the procedure comprising three mandatory notifications governed by Article 3 of the Ministerial Decree of May 7, 2026. Notifications confirming the investment and completion will be introduced by a subsequent directorate decree.

The relevant legislation

Regulation	Content
Article 1, paragraphs 427–436, Law 199/2025	Introduces a surcharge on the acquisition cost, solely for the purposes of determining depreciation rates and lease payments, for Industry 4.0 assets (Annexes IV and V) and assets for self-generation/self-consumption from renewable sources, for investments made between January 1, 2026, and September 30, 2028
Ministerial Decree of May 7, 2026 (MIMIT-MEF)	Implementing decree governing the application procedure, documentation, commencement of the benefit and grounds for forfeiture
MIMIT Directorial Decree of June 11, 2026	Sets the opening date for the GSE platform (12:00 on June 12, 2026) and approves the notification forms for the preliminary phase
Ministerial Decree of June 10, 2026	Sets out in detail the opening dates for the platform and approves the notification templates

Article 3 of the Ministerial Decree of May 7, 2026, confirms an application procedure comprising several communications; failure to submit these within the specified time limits and in the prescribed manner will result in the procedure not being finalised, thereby making it impossible to benefit from the scheme.

1 Preliminary notification (effective from June 12, 2026)

This is the first requirement, to be submitted for each production facility to which the investments relate, specifying in particular.

- The identification details of the company and the production facility.
- The type and amount of investment in Industry 4.0 assets (Annexes IV and V to Law 199/2025), together with the expected date of interconnection.
- The type and amount of investments in assets for self-generation/self-consumption from renewable sources, together with the expected date of commissioning.
- Details regarding the application of the increased depreciation rates and lease payments.

2 Investment confirmation notice (not yet active)

This must be submitted within 60 days of notification of the positive outcome of the prior notification and certifies payment of the minimum deposit of 20 per cent of the acquisition cost of each asset (for leasing, the signing of the contract and the order placed with the supplier).

It may not relate to different assets or amounts exceeding those specified in the prior notification.

3 Completion notification (not yet active)

To be submitted upon completion of the investments and once interconnection has taken place, in any event by November 15, 2028, accompanied by proof of possession of the certified technical report (required for all assets, with no exemption thresholds) and the accounting certification. It determines the start date of the benefit, subject to the positive outcome of the GSE's checks.

4 Monitoring reports

Once fully operational, the company must submit, by January 20, each year, information on the investments made and the forecast for the use of the benefit, and, by the following June 30, a supplementary notification containing the depreciation schedule and the portions of the incentive allocated in each financial year.

The stages of the procedure

Notification	Status	Deadline
Preliminary	Active	From 12:00 on June 12, 2026; no specific deadline, but must be submitted before the start of the investment for each production facility
Investment confirmation	Not active	Within 60 days of notification of a positive outcome of the prior notification
Completion	Not active	Upon completion and interconnection, but in any event by November 15, 2028
Annual monitoring	Once fully operational	By January 20 (investment data) and by June 30 (depreciation schedule) of each year

Finally, from an operational perspective, it is recommended that companies eligible for the benefit:

- Check that they have SPID or CIE credentials to access the customer area of the GSE website.
- prepare the identification details of the production facility and the breakdown of planned investments, distinguishing between Industry 4.0 assets and assets for the self-generation/self-consumption of renewable energy.
- Coordinate with the supplier/installer the timings for delivery, commissioning and grid connection, including in relation to any cumulation or exclusion with regard to the Industry 4.0 tax credit.
- Engage, in good time, the professional authorised to issue the certified technical report (an engineer, industrial surveyor, accredited certification body, or – for the agricultural sector – a graduate agronomist, forestry scientist, agricultural technician or agricultural surveyor) and the statutory auditor for the certification of accounts.

Our firm remains available to assist businesses in verifying eligibility requirements, preparing the prior notification and coordinating with the technical professionals responsible for the certified expert report.

Flat-rate deduction for road hauliers – 2025 tax year and completion of the 2026 tax return

The Ministry of Economy and Finance, in a press release dated 23 June, announced the details of the flat-rate deduction for road hauliers for the 2025 tax year. The Italian Revenue Agency, in its notice of June 23, 2026, provided the corresponding operational guidelines for the correct completion of the 2026 income tax returns. The flat-rate deduction in question relates to transport operations carried out personally by the business owner and applies to road haulage operators who calculate their business income in accordance with the standard rules. It is a flat-rate reduction in income, granted on the basis of the journeys undertaken, and differentiated according to the geographical scope of the transport (within the municipality where the business is based or beyond that area).

For tax return purposes, this deduction must be declared in sections RF (businesses using ordinary accounting) and RG (businesses using simplified accounting) of the 2026 Income Tax Return forms for

Natural Persons (PF) and Partnerships (SP). The Italian Revenue Agency has clarified that, for the 2025 tax year, the flat-rate deduction for transport personally carried out by the business owner, in accordance with the rules set out in the press release, must be shown as a reduction in the line dedicated to other deductions in the section for determining business income.
Specifically, in the RF section of the Redditi 2026 PF and SP forms, the deduction must be entered in line RF55, using two separate codes: the first relating to journeys undertaken within the municipality where the business is based, and the second relating to journeys undertaken beyond that area.
Similarly, in the RG section, the deduction is reported on line RG22, again using two separate codes, following the same principle of territorial distinction.
When completing the forms, it will therefore be necessary to:

- Calculate the total amount of the deduction due for transport personally carried out by the business owner in the year 2025, distinguishing between journeys made within the municipality where the business is based and journeys made outside that area.
- Enter the amount corresponding to each type of transport in the relevant line of the income calculation section, selecting the correct code as specified in the ministerial instructions.
- Check that the amounts shown in sections RF or RG are consistent with the internal documentation used for the calculation (records, internal detailed travel records, etc.), so as to be able to justify the deduction should the tax authorities request clarification.

It is also recommended to refer to the official instructions for the Redditi 2026 form, which clearly set out the meaning of the individual codes to be used in lines RF55 and RG22 to correctly identify the nature of the deduction (transport within the municipality or beyond its boundaries). Correct use of the codes helps to avoid formal errors and ensures that the deduction is fully recognised during automated checks and any subsequent documentary checks. To facilitate practical use, a summary table of the lines and codes to be used in the 2026 tax return is provided below, limited to the flat-rate deduction for transport personally carried out by the business owner for the 2025 tax year.

Redditi 2026 Form	Section	Line	Code	Type of flat-rate deduction	Geographical scope of transport
PF / SP	RF	RF55	43	Lump-sum deduction for road hauliers for transport carried out personally by the business owner	Journeys within the municipality in which the business is based
PF / SP	RF	RF55	44	Lump-sum deduction for road hauliers for transport carried out personally by the business owner	Journeys beyond the municipality in which the business is based
PF / SP	RG	RG22	16	Lump-sum deduction for road hauliers for transport carried out personally by the business owner	Journeys within the municipality in which the business is based
PF / SP	RG	RG22	17	Lump-sum deduction for road hauliers for transport carried out personally by the business owner	Journeys beyond the municipality in which the business is based

Declaration of shareholder loans and the application of the 3% registration tax

The recent Supreme Court Order No. 17920 of June 4, 2026 revisits the issue of the application of proportional registration tax (3 per cent) to shareholder loans ‘set out’ in a demerger deed, providing important clarifications on the requirement for subjective identity between the parties to the declaring deed and the declared deed, as required by Article 22 of Presidential Decree 131/86. The case stems from a demerger deed, drawn up in July 2022, which referred to a ‘shareholder loan to be repaid’. The Italian Revenue Agency, relying on the rules governing such references, issued a notice of assessment for 3% registration tax on the loan, pursuant to Article 22 of Presidential Decree 131/1986. The notary who drew up the deed challenged the decision, arguing, amongst other things, that the requirement for the subjective identity of the parties was not met, as the original shareholder who provided the loan was not the same as the current shareholder of the split-off company at the time of the demerger (due to subsequent transfers of shareholdings).

Both the Tax Court of First Instance and the Court of Appeal dismissed the appeal, holding that the conditions for registration tax by declaration were met. In particular, the judges at the trial court adopted a 'broad' concept of 'party', stating that, for the purposes of Article 22, not only the two companies involved but also their respective shareholders were to be considered parties to the demerger deed, as they were the parties upon whom the effects of the transaction were to be felt. They thus held that the parties to the demerger and those to the loan were "coincident, albeit in a dynamic sense": the demerged company was released from the debt, the beneficiary assumed it, and the creditor shareholder saw the debtor change.

Having heard the appeal before the Court of Cassation, the Supreme Court upheld the decision on the merits in its entirety, both from a procedural point of view and – as far as is relevant here – on the merits. Having ruled out any defects in the reasoning, and referring to the established case law on the 'constitutional minimum' required by Article 111 of the Constitution (with reference, amongst other things, to the judgment of the Joint Divisions No. 8053/2014), the Court addressed the core of the rules governing the drafting of legal instruments, reaffirming the approach already adopted in previous judgments.

Article 22(1) of Presidential Decree No. 131/1986 provides that, if a deed sets out provisions contained in unregistered written documents or oral contracts 'entered into between the same parties to the deed setting out such provisions', registration tax also applies to the provisions set out therein. Building on this textual basis, the Court of Cassation reiterates the interpretative approach according to which, for tax purposes, it is not the 'party' in the technical-contractual sense that is relevant, but rather the person participating in the two instruments (the instrument setting out the provisions and the instrument to which they refer). In this regard, the position already expressed in Court of Cassation judgment no. 3841/2023 is confirmed, which was subsequently reinforced by the Court of Cassation in Case No. 22997/2024 and, from a systemic perspective, by the Joint Divisions in Judgment No. 14432/2023, which emphasise the autonomy of tax law vis-à-vis civil law and the distinctly anti-avoidance nature of the rules governing the declaration.

From this perspective, the concept of 'parties' in Article 22 must be understood in a non-technical and substantive sense: it is sufficient that, in the act giving rise to the tax liability, the persons who are the authors of the act in question—that is, those in respect of whom the effects of the provisions referred to are realised—are involved or take part, even in a capacity other than that of a contracting party. The *rationale* behind the subjective requirement is, in fact, to prevent taxation from affecting an unrelated party who is held liable for the conduct of others: provided there is actual involvement of the party in both acts, the identity requirement set out in Article 22 must be deemed to have been met.

With specific regard to the present case, the Court of Cassation observes that the demerger deed was signed by the creditor shareholder – the sole shareholder and director of both the demerged company and the beneficiary company – and that the loan in question was entered into between the demerged company and the (same) creditor shareholder, albeit in the capacity assumed at the time. In the Court's view, this establishes beyond doubt the fulfilment of the subjective requirement: the parties to the instrument setting out the transaction (the demerger) include those to the transaction itself (the loan), given the involvement of the creditor shareholder and the demerged company. The fact that the original shareholder-lender does not physically coincide with the current shareholder does not affect the outcome, as what matters is the ownership of the loan relationship and the related claim at the time of the reference. On this point, the Court of Cassation expressly refers to precedent no. 26446/2020, reiterating that the requirement for the parties to be the same is not negated by any changes in ownership affecting the contractual relationship up to the time of the declaration. Identity must be assessed by considering who, at that moment, is the holder of the relationship arising from the act in question (in the present case, the 'creditor partner'), regardless of any changes in the parties' status resulting from transfers of shareholdings or succession involving the natural or legal person who originally arranged the loan.

Ultimately, the Court considers that the local courts correctly applied the provisions of Article 22 of Presidential Decree 131/86: the shareholder loan, although not registered separately, was set out in the demerger deed to which – in substance – the same parties to the loan relationship were parties; consequently, the proportional registration tax of 3 per cent applies to the sums covered by the loan.

Order No. 17920/2026 thus forms part of a now well-established line of case law, which, for anti-avoidance purposes, broadens the concept of ‘party’ for the purposes of the stipulation, focusing on the economic and legal position (for example, that of a creditor shareholder) rather than on the mere physical identity of the subject, and confirms a restrictive approach for taxpayers and operators involved in extraordinary transactions where shareholder loans have not yet been registered.

Single Certification and remuneration for flat-rate taxpayers: the exemption is not always automatic

The Italian Revenue Agency, in its response to Tax Ruling No. 127 published on June 22, 2026, revisited the issue of exemption from the requirement to issue the Single Certification for taxpayers under the flat-rate scheme, confirming and applying to a new specific case the principle already set out in the previous response No. 132/2025.

Relevant regulatory framework

Article 3 of Legislative Decree 1/2024, by inserting paragraph 6-septies into Article 4 of Presidential Decree 322/1998, provided, with effect from the 2024 tax year, that withholding agents are exempt from the obligations relating to the CU (issuance, delivery and electronic transmission) in respect of taxpayers who apply the flat-rate scheme referred to in Law 190/2014 or the preferential tax regime referred to in Decree-Law 98/2011.

In paragraph 3.1 of Circular 8/E/2024, the Italian Revenue Agency clarified that this simplification is justified by the fact that, with effect from 2024, the obligation to issue electronic invoices has been extended to all VAT-registered entities, regardless of the tax regime adopted: the income data of those on the flat-rate scheme are therefore already held by the Agency via the Exchange System (SDI), rendering the CU unnecessary.

The principle established by response no. 132/2025: doctors registered with the National Health Service (SSN)

In its response to Tax Ruling No. 132, published on May 13, 2025, the Agency addressed the case of general practitioners, on-call doctors and paediatricians of free choice operating under the flat-rate scheme. For these professionals, pursuant to Article 2 of the Ministerial Decree of October 31, 1974, remuneration is documented not by an electronic invoice but by the payment statement issued by the health authority, which ‘takes the place of the invoice’. It follows that this data does not pass through the SDI and is not available to the Agency.

On this basis, the Administration has clarified that:

- The exemption from the CU provided for in paragraph 6-septies presupposes, as a condition for its applicability, that the flat-rate taxpayer is actually subject to the electronic invoicing obligation.
- Where such an obligation does not exist due to an express sector-specific regulatory exemption, paragraph 6-septies does not apply and the obligation to issue the CU remains.
- Healthcare organisations must therefore continue to issue the CU to doctors on a flat-rate scheme under the National Health Service, indicating the amount in point 7 and, in the absence of a specific code, code 25 in point 6.

Response No. 127/2026: the case of fourth-group insurance agents

The new response to Interpello No. 127/2026 extends the same principle to a different scenario, relating to fourth-group producers (insurance agency agents registered in Section E of the RUI) operating under the flat-rate scheme.

For insurance brokerage services, which are exempt from VAT under Article 10(1)(9) of Presidential Decree 633/1972, Article 22(1)(6) of the same decree exempts providers from the obligation to issue an invoice (unless requested by the client). Furthermore, pursuant to the Ministerial Decree of May 10, 2019, these entities are also exempt from the obligation to electronically record and transmit payment details. In this case too, therefore, income data does not reach the Revenue Agency via the usual electronic channels.
Applying the same reasoning already used for doctors registered with the National Health Service, the Agency concludes that paragraph 6-septies does not apply to fourth-group providers either: insurance companies, in their capacity as withholding agents, are required to issue and submit the CU for such payments, both for 2024 and for subsequent years.

Operational guidelines for completing the CU

Financial years	Remuneration relating to	Completion
CU 2025	Remuneration paid in 2024	Amount in item 7; code 25 in item 6
CU 2026	Remuneration paid in 2025	Amount in section 7; code 25 in section 6 (the new code 24 is reserved for doctors registered with the National Health Service)

It should be noted that the instructions for CU 2026 have introduced a new code 24 in point 6, specifically dedicated to sums paid to general practitioners, on-call doctors and freely chosen paediatricians under the flat-rate scheme, to which paragraph 6-septies does not apply. For fourth-group providers, in the absence of a specific code, it remains correct to use code 25, even though it was originally intended for different purposes (for example, maternity allowance).

Penalties and voluntary correction
With regard to penalties, response no. 127/2026 reiterates what was already stated in the previous response no. 132/2025: given the interpretative uncertainty arising from the lack of coordination between the provisions relating to the exemption from electronic invoicing for fourth-group producers and those relating to the exemption from the CU for flat-rate taxpayers, the supervisory authorities will consider waiving penalties in the event of late submission of the Single Certificates relating to the 2024 tax year (and, where relevant, to 2025), or the submission of amended Certificazioni to correct those already submitted, in accordance with the principle of protection of legitimate expectations and good faith set out in Article 10 of Law 212/2000 (Taxpayers' Charter).

The principle

With the two responses analysed above, therefore, the Agency establishes the following general rule: the exemption from the CU for payments made to flat-rate taxpayers does not apply automatically, but is subject to the recipient actually being subject to the electronic invoicing obligation. Whenever sector-specific regulations exempt a particular category of flat-rate taxpayers from the electronic invoicing requirement, the withholding agent is required to continue issuing the CU. This principle appears to be applicable to other professional categories benefiting from similar exemptions.

The purchase and sale of company cars

The purchase and resale of company cars necessitates a clear understanding of the resulting accounting and tax implications.

The legislation, in fact, sets out various scenarios that may overlap, and only by correctly classifying the type of vehicle and its intended use can one set up the accounting entries to provide the necessary information for completing annual tax returns.

The purchase of a company car
The purchase of a company vehicle may be intended to meet various needs, which, moreover, may have different implications regarding VAT deduction and the deduction of related costs.
In principle, the following three situations can be identified:
- Purchase of a lorry.
- Purchase of a company car.
- The purchase of a vehicle to be made available to employees for mixed use for the majority of the tax year.

Purchase of a lorry
The simplest scenario is undoubtedly the first, given that there are no restrictions on the deduction of VAT for lorries (provided the purchase is relevant to the business activity) nor any restrictions on the deduction of the cost (provided the vehicle's registration is 'genuine' and it is not a so-called *'fake lorry'*). Specifically, the following applies:

Various	a	Supplier XY		24,400
Lorries			20,000	
Deductible VAT on			4,400	

The value of the asset will then be entered in the register of depreciable assets and subject to a depreciation schedule in accordance with statutory criteria, bearing in mind that the maximum annual depreciation charge is calculated using a rate of 20 per cent, halved in the year the asset comes into service.

Purchase of a company vehicle
Where the purchase relates to a company car, however:
- VAT is deductible only at a rate of 40%.
- The cost is tax-deductible up to the maximum value recognised by the tax authorities, amounting to €18,076, at a flat rate of 20 per cent. The accounting entry would be as follows:

Miscellaneous	A	Supplier XY		24,400
Company cars			20,000	
Deductible VAT on			1,760	
Non-deductible VAT on			2,640	

The value of the non-deductible VAT is added to the cost of the vehicle, with the following entry (which could also be included in the double-entry item above):

Company cars	A	Non-deductible VAT on		2,640

Thus, the total value of the asset, to be recorded under assets in the balance sheet and in the register of depreciable assets, amounts to 22,640 euros, bearing in mind that the maximum depreciation charge is calculated using a rate of 25 per cent, halved in the year the asset comes into service.
Assuming that, for commercial law purposes, depreciation is allocated according to the same tax criteria, as at December 31 of the first year the asset is put into service, the following would apply:
- Annual depreciation: 22,640 × 25% ÷ 2 = 2,830.
- Of which depreciation on the relevant maximum value: 18,076 × 25% ÷ 2 = 2,259.50.
- Of which deductible depreciation: 2,259.50 × 20% = 451.90.
- Of which non-deductible depreciation: 2,830 – 451.90 = 2,378.10.

The accounting entry (if the intention were to show the non-deductible portion of the cost separately) would be as follows

Miscellaneous	to	Accumulated depreciation on		2,830.00
Non-deductible depreciation on			2,378.10	
Deductible car depreciation			451.90	

Purchase of a vehicle provided for mixed use by an employee
Where the purchase relates to a car to be provided to an employee for mixed use (with an invoice issued to the employee for the agreed value determined in accordance with ACI rates), however:
VAT is fully deductible (solely because a charge including VAT is levied on the employee for private use). If no charge is levied on the employee for private use and it is therefore preferred to show a *fringe benefit* on the payslip, VAT would once again be deductible at a rate of 40%;
the cost is tax-deductible without any upper limit, albeit at a rate of 70 per cent.
The accounting entry would be as follows:

Miscellaneous	A	Supplier XY		24,400
Company cars			20,000	
Deductible VAT on			4,400	

Assuming that depreciation is allocated under Italian commercial law in accordance with the same tax criteria, as at 31 December of the first year in which the asset comes into use, the following would apply:
- Annual depreciation: 20,000 × 25% ÷ 2 = 2,500.
- Of which deductible depreciation: 2,500 × 70% = 1,750.
- Of which non-deductible depreciation: 2,500 – 1,750 = 750.

The accounting entry (if the intention were to show the non-deductible portion of the cost separately) would be as follows

Miscellaneous	A	Accumulated depreciation on		2,500
Non-deductible depreciation on motor vehicles			750	
Deductible depreciation on			1,750	

The disposal of the company car
Upon disposal, in relation to the three scenarios outlined above, the following situations may arise.
Let us assume that:
- The disposal value of the asset, as per market price lists (including VAT), is 12,200 euros.
- The asset's residual book value is €6,000 (historical value of €24,000 and accumulated depreciation of €18,000).

Disposal of the lorry
If the asset being sold is a lorry, there are no particular issues, as the VAT has been fully deducted and the cost has been fully written off.
Therefore, the taxable amount will be €10,000 plus VAT of €2,200.
The realisable value is 10,000, whilst the residual value is 6,000, so a capital gain of 4,000 euros will be recognised. For accounting purposes, the entry will be:

Miscellaneous	to	Miscellaneous		
Accumulated depreciation on			18,000	
Receivable from Customer			12,200	
		Lorries		24,000
		Capital gain on disposal		4,000
		VAT payable		2,200

Disposal of a company car
If the sale involves a company car, VAT is levied only on 40% of the value, whilst the remaining 60% of the amount is exempt from VAT, and the capital gain must be taxed in proportion to the percentage of depreciation deducted compared to the total depreciation incurred.
To determine the taxable amount subject to VAT, the total sale value can be multiplied by the factor 0.367647059.
This will result in a taxable amount of 4,485.29 and VAT of 986.76; the remainder of the consideration is outside the scope of VAT.
With regard to the taxation of the capital gain, let us assume that, out of a total of 18,000 in allocated depreciation, only 10,000 has been deducted; therefore, the percentage of the capital gain to be taxed is equal to 55.56% of the total.
In this case too, for the sake of simplicity, let us assume that the cost value was 24,000 and the provision value was 18,000.
Consequently, we would have:

Proceeds from the disposal (including VAT)	12,200.00
- of which VAT	-986.76
Value of the sale (taxable and exempt)	11,213.24
Residual book value	-6,000.00
Capital gain	5,213.24
- of which taxable portion (55.56%)	2,896.48
- of which non-taxable portion (44.44%)	2,316.76

For accounting purposes, the entry will be:

Miscellaneous	to	Miscellaneous		
Accumulated depreciation on motor vehicles			18,000	
Receivable from Customer XY			12,200	
		Cars		24,000.00
		Capital gain on disposal of fixed		2,896.48
		Capital gain on disposal of NI		2,316.76
		VAT payable		986.76

Disposal of a vehicle provided to an employee for mixed use
If the vehicle being sold is one provided to an employee for mixed use, for which the employee has been charged the relevant fee for private use and invoices have been issued accordingly, the VAT treatment is the same as in the case of the lorry, and the capital gain must be taxed in proportion to the percentage of depreciation deducted compared to the total depreciation incurred.
With regard to the taxation of the capital gain, let us assume that, out of a total of 18,000 in allocated depreciation, only 12,600 has been deducted; therefore, the percentage of the capital gain to be taxed is equal to 70% of the total.

The capital gain, in this case, is equal to 10,000 (consideration) – 6,000 (residual value) = 4,000.
For accounting purposes, the entry will be:

Debit	to	Miscellaneous		
Accumulated Depreciation on			18,000	
Receivable from Customer XY			12,200	
		Motor vehicles		24,000
		Capital gain on disposal of fixed		2,800
		Capital gain on disposal of non-		1,200
		VAT payable		2,200

Supplementary pensions: what changes from July 1, 2026 for employers and employees

From July 1, 2026, one of the most significant changes in recent years regarding supplementary pensions will come into force. The 2026 Budget Law has introduced a new mechanism for automatic enrolment in pension funds for private-sector employees – excluding domestic workers – who enter into an employment relationship on or after that date. The provisions were subsequently set out in detail by COVIP in its resolution of June 19, 2026, which provided operational guidelines for companies, employees and supplementary pension schemes.

The reform replaces the previous system, which was based on the tacit transfer of severance pay (TFR) after six months of silence on the part of the employee, and introduces a more effective model based on immediate automatic enrolment in supplementary pension schemes, unless the individual concerned expressly chooses otherwise within the prescribed time limits.

For employees taking up their first job in the private sector from July 1, 2026, the deadline for deciding how to allocate accruing severance pay is reduced from six months to sixty days. During this period, the employee may choose to transfer their TFR to a supplementary pension scheme, retain it under the standard regime provided for in Article 2120 of the Civil Code, or allocate the TFR to a pension scheme of their own choosing. If no choice is communicated within the specified time limit, enrolment in the pension fund identified by the collective agreements or contracts applicable to the employment relationship will take effect automatically.

Where there are several pension funds linked to the collective bargaining agreements applicable to the company, the TFR will be allocated to the pension scheme to which the largest number of employees belong, unless the company stipulates otherwise. If there is no relevant collective pension scheme, the TFR will be allocated to the Cometa Fund.

One of the main changes concerns the effects of automatic enrolment. Unlike the previous system, which involved the transfer of accrued severance pay (TFR) only, the new mechanism may also trigger the payment of contributions provided for in collective agreements. In addition to severance pay (TFR), therefore, both the employer's and the employee's contributions may be paid into the pension fund in accordance with the terms set out in collective agreements.

The regulations also apply to workers who are not in their first job. In particular, the automatic enrolment mechanism applies to workers who enter into a new employment relationship after 30 June 2026 and who declare that they are already enrolled in a supplementary pension scheme. In the absence of a specific indication regarding the allocation of severance pay within sixty days of recruitment, the new rules laid down by the legislator will apply.

However, employees who do not enter into a new employment relationship after June 30, 2026, and public sector employees are excluded; for the latter, the special rules already in force continue to apply.

These changes also entail significant obligations for employers. At the time of recruitment, the employee must be provided with a detailed information sheet containing details of the applicable collective agreements, the options available for the allocation of severance pay, the consequences of failing to make a choice, the pension scheme to which the funds will be allocated, and the deadlines for exercising their options. Companies will also have to closely monitor the progress of the sixty-day period, verify the relevant pension fund, and check its eligibility to receive automatic enrolments in accordance with the criteria established by COVIP.

Temporary agency work: changes to maximum duration limits

Law No. 112/2026, which converted the 2026 Labour Decree (Decree-Law No. 62/2026), introduces significant changes regarding temporary agency work, specifically amending the rules governing the calculation of the maximum duration of fixed-term contracts and assignments carried out with the same client.

The most significant amendment concerns Article 19 of Legislative Decree No. 81/2015. The principle remains that, unless otherwise provided for in collective agreements and with the exception of seasonal work, fixed-term employment contracts between the same employer and the same worker may not exceed a total of 24 months. For the purposes of determining whether this limit has been reached, both fixed-term contracts entered into directly by the company and periods of ‘ ’ assignments carried out with the same employer by workers hired by the Employment Agency on fixed-term contracts continue to be counted.

The change lies in the fact that periods of secondment carried out by workers employed on permanent contracts by the employment agency are no longer taken into account when calculating the 24-month limit. In other words, to determine whether the standard 24-month limit has been reached, only direct fixed-term contracts and secondments of workers who are themselves employed on fixed-term contracts by the employment agency must be taken into account.

Alongside this exclusion, the legislator has introduced a new specific limit for workers employed on permanent contracts by employment agencies. The new paragraph 2-bis of Article 19 provides that such workers may be assigned to fixed-term assignments with the same user organisation, for duties of the same level and legal category, for a total duration not exceeding 36 months, even if not consecutive. This limit operates independently of, and in addition to, the standard 24-month limit and may be amended by the collective agreement applied by the user organisation if it provides for a different maximum duration.

Another important aspect concerns the effective date of the new regulations. The Act stipulates that the 36-month period begins on 28 June 2026, the date on which the conversion Act comes into force. It follows that assignments carried out before that date by workers already employed on permanent contracts by the Employment Agency do not count towards the new limit. Consequently, from 28 June 2026, a worker employed on a permanent basis by the Agency may be assigned to the same client for up to a maximum of 36 months – even if not consecutive – in addition to the standard limit applicable to fixed-term contracts.

It is also confirmed that exceeding the 24-month limit – or any different duration provided for in collective bargaining agreements – results in the employment relationship being converted into a permanent contract from the date on which the limit is exceeded.

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

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

We would like to draw our clients' attention to the fact 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	
July, 16	**Monthly VAT payments** Today is the deadline for paying any VAT due for the month of June. 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 scheme, in respect of June, relating to income from employment, coordinated and continuous collaboration arrangements, occasional payments, and profit-sharing arrangements. **Payment of withholding tax** By today, withholding agents must pay the withholding tax collected in June: - On income from employment, together with the payment of IRPEF surcharges - On income from employment treated as equivalent to employment. - On self-employment income. - On commissions. - On investment income. - On miscellaneous income. - On severance payments upon termination of the agency relationship. **Payment of withholding tax by housing estates** Today is the deadline for the payment of withholding tax withheld by housing estates on sums paid in June in respect of services provided in the course of business under contracts for works, services and supply. **EXCISE DUTIES – Tax payment** The deadline for payment of excise duty on diesel and petrol released for consumption in June 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 Scheme **INPS** – Payment of contributions for employees **INPS** – Payment of severance pay (TFR) contributions to the Treasury Fund

July, 20	**Extension for payment of the 2025 final balance and the first 2026 instalment of taxes** Today is the deadline for paying amounts arising from income tax, IRAP and VAT returns for which the standard deadline was 30 June 2026, following the extension provided for by Decree-Law 89/2026. The extension applies to businesses and self-employed professionals carrying out activities for which ISAs are approved and who declare revenue or remuneration not exceeding €5,164,569 (including those making use of the 'minimum tax' scheme and the 'flat-rate' scheme). **TEMPORARY AGENCY WORKERS** – Notification by temporary employment agencies of the recruitment, contract extensions, conversion to permanent contracts and terminations of workers hired during the previous month **PREVINDAI** – Quarterly declaration and payment of contributions on the salaries of executives enrolled in the fund **PREVINDAPI** – Quarterly payment of contributions on the salaries of executives in small and medium-sized industrial companies
July, 27	**Submission of monthly and quarterly Intrastat returns** 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 carried out in the previous month. Today is also the deadline for those required to do so on a quarterly basis to submit the summary lists relating to transactions in the second quarter. **ENPAIA** – Declaration and payment of social security contributions relating to wages paid to agricultural workers in the previous month
July, 31	**Submission of the Uniemens Individual form** Today is the deadline for submitting the declaration relating to wages and social security contributions, or remuneration paid to employees, coordinated and continuous collaborators, and partners in business, respectively, for the month of June. **Submission of monthly Intra-12 lists** Last day for non-commercial organisations and exempt farmers to submit electronically the Intra-12 lists relating to intra-Community purchases made in May. **TR form** Today is the deadline for submitting applications for a refund or to offset the quarterly VAT credit relating to the second quarter of 2026. **CIGO** – Submission of applications for Ordinary Wage Supplement (Cassa Integrazione Guadagni Ordinaria) due to objectively unavoidable events occurring in the previous month for industrial and construction companies **SINGLE EMPLOYMENT REGISTER** – Deadline for entries relating to the previous month **INPS** – Monthly payroll and contributions declaration (individual UNIEMENS)

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