



E-newsletter

September 2026

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News of the month

TAX ACCOUNT

In the restricted-access “**The Agency Writes**” section of the taxpayer’s **Tax Account**, taxpayers can now access notices relating to registration tax, substitute taxes on loans and automated partial assessment notices issued under Article 41-bis of Presidential Decree No. 600/1973, together with any corresponding measures granting full or partial relief under the tax authority’s self-correction procedure (“autotutela”), as previously announced by Revenue Agency Notice No. 210791 of July 16, 2026

(Revenue Agency, Notice of July 28, 2026)

ROAD TRANSPORT TAX CREDIT

To alleviate the burden arising from rising fuel costs, the Government, through the enactment of two decrees, has confirmed the extraordinary tax credit for road haulage companies, initially for the month of August and subsequently until the first few days of September 2026.

(Decree-Law 139/2026 and Decree-Law 153/2026)

CAPITAL GAIN ON THE SALE OF PROPERTY

The Italian Revenue Agency, having confirmed that a preliminary sale agreement does not have transferable effect and therefore does not give rise to capital gains, specifies that the sale of appurtenances does not automatically follow the same treatment as the main property. The date of purchase must always be assessed separately for each asset, regardless of any appurtenance restrictions.

(Italian Revenue Agency, response to Tax Ruling No. 157/2026)

SALE OF PROPERTY WITH THE SUPERBONUS

A property is jointly owned by a mother, daughter and son/brother: part of the shares stems from inheritance (2009), and part from purchase for consideration and exchange. Between 2021 and 2023, renovation works were carried out using the 110% Superbonus, paid for in full by the brother/son, who benefited from it (direct tax relief and credit transfer). The Italian Revenue Agency clarifies that the share acquired by inheritance is excluded from capital gains *under* Article 67(1)(b-bis) of the TUIR, whilst the share acquired for consideration remains taxable on a pro-rata basis.

(Italian Revenue Agency, response to Tax Ruling 158/2026)

COMPANY LAW

The Court of Cassation has ruled that a director of a limited liability company who transfers the company’s sole operating business to another company, without a resolution by the shareholders, carries out a transaction that constitutes a substantial change to the company’s corporate purpose *pursuant* to Article 2479(2)(5) of the Civil Code, as it transforms the company’s business from a manufacturing to a financial one. By law, this decision is reserved for the shareholders, not the director. The provision is mandatory in nature: the assessment of the transaction’s suitability cannot be undertaken by the management body in place of the shareholders. Without the relevant resolution of the general meeting, the director is ‘structurally lacking the power’ to represent the company in that transaction. It follows that the transfer is ineffective vis-à-vis the company, and this ineffectiveness is also enforceable against any subsequent third-party purchaser.

(Court of Cassation, Order 24244/2026)

POST-BIRTH EMPLOYMENT PROHIBITION: ADMINISTRATIVE SELF-REVIEW REMAINS POSSIBLE

Although a post-partum employment prohibition order is definitive in nature and takes effect immediately, it is not exempt from the Administration's power of review. In Opinion No. 1829/2026, the National Labour Inspectorate clarified that the office which adopted the order may intervene on its own initiative by revoking or annulling it ex officio, provided the conditions laid down by law are met. In such cases, the Administration is required to assess both the public interest in reviewing the act and the legitimate expectations of the parties concerned. The INL has also specified that any annulment does not necessarily have retroactive effect, as the Administration may limit or exclude its ex tunc effect where this would be inappropriate or manifestly unjust.

(INL, Note of August 10, 2026)

SUPPLEMENTARY PENSION SCHEMES: CLARIFICATIONS ON AUTOMATIC ENROLMENT

The Ministry of Labour has provided important clarifications on the new rules governing automatic enrolment in supplementary pension schemes, which came into force on July 1, 2026. In an FAQ published on August 21, it was clarified that an employee hired on or after July 1, 2026 who decides to allocate only a portion of their severance pay (TFR) to the collectively agreed pension fund is nevertheless deemed to have automatically joined the supplementary pension scheme. This choice therefore triggers the application of the minimum contribution payable by the employee and the contribution payable by the employer in the amount provided for under the collective agreement

(Ministry of Labour FAQ)

GENDER-BASED VIOLENCE AND HARASSMENT: INPS EXTENDS NASPI PROTECTION

In message no. 2540 of 2026, the INPS clarified that resignations submitted by workers who are victims of stalking or gender-based violence may be recognised as resignations for just cause for the purposes of accessing NASpi, even when the conduct is carried out by individuals outside the workplace. The Institute specifies that this protection does not apply automatically, but requires the existence of objective and documented circumstances that make it impossible to continue working in safe conditions. In particular, it must be demonstrated that the violence has compromised the victim's mental and physical well-being or prevents them from reaching the workplace safely, thereby making it impossible to continue the employment relationship. In such cases, resignation is not regarded as a voluntary choice, but as a decision made necessary by the need to protect one's own safety, with the consequent entitlement to unemployment benefit.

(INPS, Message No. 2540 of August 3, 2026)

MANDATORY EMPLOYMENT: FROM 2027, EXEMPTION FROM HIRING WORKERS WITH DISABILITIES WILL BE MORE EXPENSIVE

From January 1, 2027, the exemption levy payable by employers who, in the cases provided for by the legislation on compulsory employment, do not employ workers with disabilities will increase. Ministry of Labour Decree No. 100/2026, published on August 12, has in fact updated the amount to €44.32 for each working day and for each disabled worker not in employment, compared with the current €39.21 in force since 2022. This adjustment is provided for every five years under Article 5(6) of Law No. 68/1999 and takes place five years after the previous update, thereby restoring the frequency established by the legislation.

(Minister of Labour, Decree No. 100 of August 3, 2026)

Commentary and further analysis

Tax changes under Legislative Decree No. 148 of August 7, 2026

This summary table sets out the main provisions introduced by the Omnibus Amending Decree (Legislative Decree No. 148/2026), together with the relevant legislative references and the operational implications of greatest interest to professionals in the sector and taxpayers.

Changes and legislative reference	Description of the change and operational impact
Tax treatment of dependent family members and safeguard clause Art. 1, Legislative Decree No. 148/2026 Amendment to Article 12, paragraph 4-ter, of the TUIR	Reform of the safeguard clause governing the application of tax relief to family members other than spouses and children (parents, grandparents, brothers, sisters and parents-in-law <i>pursuant</i> to Article 433 of the Civil Code). The general requirement of cohabitation or receipt of maintenance payments for access to tax-free benefits (e.g. corporate welfare benefits) is abolished. These requirements, however, remain in force only where the provisions expressly refer to the condition of being a ‘tax-dependent’ family member (subject to the total income limit of €2,840.51). This has a significant impact on corporate welfare schemes (e.g. care services for the elderly or those who are not self-sufficient <i>under</i> Article 51(2)(f-ter) of the TUIR), for which reimbursements or benefits are now exempt even in relation to non-cohabiting parents or parents-in-law. The measure has retroactive effect from the 2025 tax year.
Fringe benefits for company cars used for both business and private purposes and optional taxation Article 2, Legislative Decree No. 148/2026 Replacement of Article 51(4)(a) of the TUIR	The flat-rate calculation of taxable income for vehicles provided to employees for mixed use has been revised. The new wording shifts the focus from the time of allocation (‘new registration’) to the vehicle’s actual age: - A 50 per cent increase in the value of the fringe benefit calculated using the ACI tables, with effect from 1 January of the year following that in which the vehicle reaches its fifth year since first registration (this measure applies to all engine types, including battery electric vehicles (BEVs) and plug-in hybrids). - A flat-rate increase of 5 per cent in the value of the fringe benefit where accessories or fittings (‘optional extras’) are present that are not valued in the ACI tables and were not purchased directly by the employee. Any amounts deducted from the employee’s pay for such accessories must be deducted from the agreed value. The legislation also introduces a new transitional regime (Article 1, paragraph 48-bis, Law 207/2024), which extends the application of the old rules in force until December 31, 2024 for vehicles allocated between July 1, 2020, and December 31, 2024 and for those ordered by the end of 2024 and delivered in 2025, until the end of the fifth year of registration (with a subsequent 50 per cent increase). The rule also applies in the event of reallocation to other employees.
26 per cent substitute tax on tax credit differentials for professionals Article 3, Legislative Decree No. 148/2026	Regulation of the taxation of income (differentials) realised by practitioners of the liberal professions on the purchase and use of preferential tax credits (e.g. building bonuses under Article 121 of Decree-Law No. 34/2020 purchased at a price below face value):

Insertion of paragraphs <i>3-quater</i> and <i>3-quinquies</i> into Article 54 of the TUIR	- A positive differential constitutes income and is subject to a 26 per cent substitute tax (in lieu of progressive personal income tax and supplementary taxes). - In the case of a transfer, the differential is calculated as the difference between the consideration received and the purchase cost of the credit. - In the case of set-off (via Form F24), the differentials are calculated on a pro-rata basis, deducting the proportionally corresponding portion of the cost from the face value being set off. Any negative differential realised on disposal has no tax relevance. The substitute tax contributes to the classification of professional income for the purposes of the social security contributions payable to the relevant funds. The new rules apply to receivables acquired from August 12, 2026, with the option of retroactive application from 2024 by means of a supplementary declaration to the contrary. The total tax irrelevance of such differences for non-professional individuals remains unchanged (Interpello response no. 472/2023).
Extraordinary realignment of accounting and tax discrepancies Article 6, Legislative Decree No. 148/2026	An extraordinary scheme is introduced to allow for the realignment of discrepancies between accounting values and those recognised for tax purposes, arising following the adoption of a change in accounting standards (e.g. transition from national OIC standards to amended OIC standards or the adoption of new standards). The option is exercised in the tax return for the 2026 tax year and takes effect for both accounting and tax purposes from that same tax year.
Restrictions on tax losses in the event of a change in indirect control Article 7, Legislative Decree No. 148/2026 Authoritative interpretation of Article 84(3) of the TUIR	The provision clarifies that the restrictions on the carry-forward of tax losses, ACE surpluses and non-deductible interest expense, provided for in the event of a change in business activity and a change in the majority of voting rights at an ordinary general meeting (Article 84(3) of the TUIR), apply not only in the event of a direct transfer of shareholdings in the company carrying the losses, but also in the event of an indirect transfer of shares in a company (holding or sub-holding company) that exercises control over it pursuant to Article 2359 of the Civil Code. As this is a provision of authentic interpretation, it has retroactive effect and resolves the uncertainties regarding its application arising from the Revenue Agency's Response to Tax Ruling No. 39/2022, confirming the legitimacy of the tax authorities' objections raised in relation to indirect transfers of controlling stakes.
Two-year extension of the time limits for VAT deduction and recording Article 12, Legislative Decree No. 148/2026 Amendment to Articles 19(1) and 25(1) of Presidential Decree No. 633/72	Reinstatement of the two-year time limits for claiming VAT deductions, removing the time restriction introduced by Decree-Law No. 50/2017: - The right to deduct VAT paid on purchases and imports may be exercised no later than in the return relating to the second year following that in which the right arose (previously limited to the year in which the right arose). - Purchase invoices and customs declarations must be entered in the register referred to in Article 25 no later than the deadline for submitting the annual return relating to the second year following that in which the document was received. The issue of 'cross-year' invoices relating to transactions where VAT is chargeable in year X but received in year X+1 has been resolved: if the invoice is received by the deadline for submitting the annual return for year X+1 (30 April X+2), and recorded in the appropriate section of the purchase

	register, the deduction may be backdated and claimed in the annual return relating to year X, in which the entitlement arose. Consequently, the deadlines for issuing credit notes pursuant to Article 26 of Presidential Decree No. 633/72 are extended (in line with Circulars No. 1/E/2018 and No. 20/E/2021): a credit note relating to a transaction arising in December 2026 may be issued by 30 April 2029.
Advance taxation of trusts expressly extended to land and property registration taxes Article 13, Legislative Decree No. 148/2026 Amendment to Article 4-bis, paragraph 3, of Legislative Decree No. 346/90	A regulatory coordination measure aimed at expressly extending the effects of the optional choice for the ‘upfront’ (advance) taxation of trusts to mortgage and cadastral taxes, where the transfer of assets into the trust or the opening of the succession involves immovable property. In the absence of this specific reference in the previous wording of Article 4-bis, paragraph 3, the effect of bringing forward the tax liability was, according to the text, limited solely to inheritance and gift taxes, creating significant interpretative doubts as to whether the proportional exit exemption applied to deed taxes.
Commencement and rate of interest on inheritance tax in respect of adjustment notices Article 14, Legislative Decree 148/2026 Amendment to Article 34(1) of Legislative Decree No. 346/90	A lack of coordination with the new self-assessment system for inheritance tax (introduced by Legislative Decree No. 139/2024) has been resolved; under this system, the assessment of the main taxes is no longer automatically carried out by the Revenue Agency: - Interest due on the additional tax assessed by the tax office following an adjustment for an incomplete or inaccurate tax return no longer accrues from the date of notification of the assessment of the principal tax, but rather from the ‘day following the expiry of the deadline’ by which the taxpayer was required to pay the self-assessed tax (90 days from the deadline for submitting the tax return). - The amount of interest is recalculated, with effect from 1 January 2027, at a rate of 2.5 per cent for each full six-month period (instead of the previous, outdated rate of 4.5 per cent per six-month period).
Time limit for the assessment of multi-year deductible items Article 22, Legislative Decree No. 148/2026 Insertion of paragraph 1-bis into Article 43 of Presidential Decree No. 600/73	Reform of the limitation periods for the assessment of multi-year deductible items of business income (e.g. depreciation allowances for tangible/intangible assets, maintenance costs and other multi-year expenses): - with the exception of instalments relating to non-existent transactions, the standard limitation period for the assessment of infringements committed at the time of purchase or when the expenditure was incurred no longer runs from the year of the very first deduction, but rather from the tax return relating to the tax year in which, for the first time, the individual instalment of such items was deducted. - Once the notice of assessment for a given tax year has been served, the tax office is entitled to adjust the portions deducted in previous and subsequent tax years that are still open for assessment. The provision restricts the tax authority’s practice (based on Judgment No. 8500/2021 of the Joint Divisions of the Court of Cassation) which allowed the Administration to challenge the existence of the cost in distant years without a formal assessment for the first year. The new rules apply to goods and services purchased from the tax year in progress as at December 31, 2027. Business losses and multi-year deductions are excluded from these new provisions.

Limits on the presumption of profit distribution in closely held companies Article 23, Legislative Decree No. 148/2026 Inclusion of Article 256-bis in the Consolidated Tax Assessment Act	Drastic limitation on the application of the case-law presumption of distribution of off-balance-sheet profits to shareholders of limited companies with a restricted shareholder base: The presumption of pro-rata allocation of hidden profits to shareholders applies exclusively where the tax assessment is based on the presence of unrecorded positive items (e.g. undeclared revenue) or on the non-existence of declared negative items (e.g. false invoices). The presumption does not, however, apply following adjustments of a purely valuation-based or interpretative nature under tax legislation.
Limits on tax assessments based on uneconomic transactions Article 24, Legislative Decree No. 148/2026 Inclusion of Article 252-bis in the Consolidated Law on Tax Assessments	Restrictions on the tax authority's powers to challenge a company's lack of economic rationality based solely on a deviation of consideration from the market value of goods or services: It is established that a deviation from market value, in and of itself, is not sufficient to justify an adjustment on the grounds of lack of commercial rationale. The assessment requires the presence and proof of further serious, precise and consistent elements demonstrating the fictitious nature of the transactions or tax evasion.
20 per cent withholding tax on dividends paid to EU/EEA pension funds Article 26, Legislative Decree No. 148/2026 Amendment to Article 27(3) of Presidential Decree No. 600/73	Increase from 11% to 20% in the withholding tax rate applied to dividends distributed to pension funds established in Member States of the European Union or in countries belonging to the European Economic Area (EEA) included on the white list, as well as to foreign sub-accounts of PEPPs (Pan-European Personal Pension Products).
Revaluation to 36 per cent of unlisted shareholdings in blacklisted countries Article 27, Legislative Decree No. 148/2026 Amendment to Article 5 of Law No. 448/2001	Special rules for the redetermination of the tax cost of unlisted shareholdings in companies resident or situated in countries or territories with a preferential tax regime (pursuant to Article 47-bis of the TUIR): - The rate of the substitute tax on revaluation is increased to 36 per cent (compared with the standard rate of 21 per cent). - Payment of the tax due in instalments is not permitted; it must be paid in a single instalment. - In the event of a tax audit, the identification of a 'blacklisted' country is carried out using the effective tax rate (ETR) test; in other cases, reference is made to the nominal tax rate, the threshold for which is set at 12 per cent (50 per cent of the Italian IRES rate, excluding IRAP). The revaluation option is considered final for the taxpayer (Court of Cassation 24057/2014). Therefore, even if the shareholder were to demonstrate in future that the shareholding did not result in the localisation of income in tax havens for the five years prior to realisation (thereby avoiding ordinary taxation), it would not in any event be possible to claim a refund of the additional 31 per cent or 36 per cent tax paid at the time the option was exercised.

Enrolment in the CPB is void where the eligibility criteria are not met Article 28(1)(a) of Legislative Decree No. 148/2026 Insertion of paragraph 2-<i>bis</i> into Article 10 of Legislative Decree No. 13/2024	In order to ensure certainty regarding the agreement between the tax authorities and the taxpayer, it is expressly provided that acceptance of the proposal for a Two-Year Preventive Composition (CPB) put forward by the Revenue Agency is totally void (ineffective from the outset) if the taxpayer does not meet the essential requirements, such as the absence of final tax or social security debts amounting to 5,000 euros or more as at December 31, of the previous year.
Changes to the shareholding structure and renewal of the CPB Article 28(1)(b) of Legislative Decree No. 148/2026 Amendment to Article 11(1)(b-<i>quater</i>) of Legislative Decree No. 13/2024	Mitigation of the grounds for exclusion from the composition-with-credit arrangement for partnerships and professional associations under Article 5 of the TUIR, affected by changes to their membership structure that increase the number of partners or members. The admission of new members shall not result in exclusion from the composition-with-credit arrangement, provided that this constitutes a 'renewal' of the CPB (for the two-year period 2026–2027) and that the new partners/members, in the year preceding their admission, received income from employment or similar sources, or earned business or self-employment income totalling no more than 35,000 euros. No income limit applies to those coming from salaried employment. For those who already hold a VAT registration number, the €35,000 cap applies. If the company is in its first two-year membership period, the entry of new members will, however, result in ordinary termination.
Exclusion of the mandatory joint option for activities with different ISAs Article 28(1)(b) of Legislative Decree No. 148/2026 Amendment to Article 11, paragraph 1, subparagraphs (b-<i>quinquies</i>) and (b-<i>sexies</i>), Legislative Decree No. 13/2024	The grounds for a 'all-in or all-out' block have been revised for professionals who simultaneously participate in associated practices, STPs or STAs and declare self-employment income individually. The obligation for the partner and the association/company to join the arrangement jointly applies exclusively where the respective activities carried out fall within the same ISA. Where the economic activities fall within different ISAs, the requirement no longer applies and each party (partner and organisation) may decide entirely independently whether to join. This change applies to all applications from the 2026–2027 biennium onwards, regardless of whether it is a first-time application or a renewal.
Enhancement of incentive benefits for CPB renewal Article 28(1)(c) of Legislative Decree No. 148/2026 Insertion of paragraph 1-bis into Article 14 of Legislative Decree No. 13/2024	Significant enhancement of the ISA incentive scheme for those who decide to renew their participation in the scheme for the two-year period 2026–2027: - Exemption from the compliance certificate requirement for VAT credit offsets raised to 100,000 euros per annum (instead of the standard 70,000). - Exemption from the requirement for a certificate of compliance for offsetting direct tax and IRAP credits raised to €70,000 per year (instead of the standard €50,000). - Exemption from the requirement for a certificate or the provision of a guarantee for VAT refunds raised to €100,000 per year (compared with €70,000).

	- The extension of the limitation periods for tax assessment (pursuant to Article 43 of Presidential Decree No. 600/73 and Article 57 of Presidential Decree No. 633/72) is increased to as much as 2 years (compared with the 1 year granted for the first enrolment).
Zero interest on tax instalments under the renewed CPB scheme Article 28(1)(c) of Legislative Decree No. 148/2026 Insertion of paragraph 1-ter into Article 14 of Legislative Decree No. 13/2024	A financial relief measure aimed at completely waiving the interest due on instalment payments of taxes arising from income tax returns, IRAP and VAT. This provision applies in the event of renewal of the CPB, limited to the two-year period 2026–2027, and takes effect on the 2026 final payment/2027 advance payment and the 2027 final payment/2028 advance payment.
Recalculation of the CPB following a supplementary tax return Article 28(1)(d) of Legislative Decree No. 148/2026 Insertion of paragraph 3-bis into Article 19 of Legislative Decree No. 13/2024	Where an amended return (pursuant to Article 2(8) of Presidential Decree 322/98) is submitted to correct errors or omissions relating to revenue, remuneration or other data reported for the purposes of finalising the proposed settlement for the previous year, participation in the CPB scheme shall not lapse: The agreed income and net production value (VAP) are automatically recalculated on the basis of the new supplementary data. Penalties relating to irregularities may be regularised through the voluntary correction procedure. The provision applies from the REDDITI 2026 return (relating to the 2025 tax year).
Simplification of historical advance payments for those renewing the agreement Article 28(1)(e) of Legislative Decree No. 148/2026 Insertion of paragraph 3-bis into Article 20 of Legislative Decree No. 13/2024	Removal of the surcharges applied when calculating tax instalments using the historical method (a 10 per cent surcharge on the positive difference for IRPEF/IRES and a 3 per cent surcharge for IRAP), which had been introduced for the first year of the tax settlement agreement. This simplification applies only to taxpayers renewing their CPB for the two-year period 2026–2027, for whom the advance payment is therefore determined by applying only the ordinary rules and rates.
Special voluntary disclosure scheme (2020–2023 Amnesty) for those renewing the CPB Article 29, Legislative Decree No. 148/2026	A special voluntary disclosure scheme (amnesty) is introduced for the tax years from 2020 to 2023 for ISA taxpayers who renew their settlement agreement for the two-year period 2026–2027 (those in their first two-year period of participation are therefore excluded): - The amnesty provides for the gradual determination of the additional taxable amount and the substitute IRPEF/IRES and IRAP tax due for each year based on the ISA score obtained in the relevant tax year (with rules mirroring those of previous voluntary disclosure schemes). - Taxpayers with turnover/remuneration of less than 5,164,569 euros who are subject to grounds for ISA exclusion due to the COVID-19 emergency (codes 15, 16 and 17 for the years 2020–2022), due to

conditions preventing the normal conduct of business (code 4) or due to multiple business activities (code 7).

- Payment of the substitute tax (minimum IRPEF/IRES tax of €1,000; no minimum for IRAP) may be made in a single instalment by 15 March 2027, or in a maximum of 10 equal monthly instalments with interest at the statutory rate from 16 March 2027.

The finalisation of the amnesty entails an extension of the limitation periods for tax assessments and precludes the tax authorities from taking corrective action, thereby providing definitive cover even for the years prior to the settlement agreement.

Omnibus Decree: further changes to the rules governing cars granted to employees for mixed personal and business use

By Legislative Decree No. 148 of August 7, 2026 (the so-called 'Omnibus Decree'), published in Ordinary Supplement No. 30/L to the Official Gazette No. 185 of August 11, 2026 and which came into force on August 12, 2026, the legislator has once again amended Article 51(4)(a) of the TUIR, rewriting for the third time in just over a year the rules for determining the fringe benefit for company cars provided to employees for mixed use.

The main change does not concern the flat-rate percentages – which remain those set by the 2025 Budget Act – but rather the eligibility criteria for the scheme: the requirement for 'new registration' linked to the date of the contract has been removed and replaced by a criterion based solely on the age of the vehicle, with the introduction of two adjustments: a surcharge for older vehicles and one for accessories not included in the ACI Tables.

The relevant provision

Article 51(4)(a) of the TUIR governs the flat-rate calculation of the fringe benefit arising from the provision for mixed use of motor vehicles, motorcycles and mopeds: notwithstanding the 'normal value' criterion, the employee's taxable income is calculated by applying a percentage to the conventional cost per 15,000 km as set out in the ACI Tables, net of any amounts deducted from the employee's pay.

The rules have undergone three successive changes:

- Until December 31, 2024, the percentages were differentiated according to the vehicle's CO₂ emissions (25 per cent, 30 per cent, 40 per cent/50 per cent, 50 per cent/60 per cent).
- Under paragraph 48 of Law No. 207/2024 (the 2025 Budget Act), for newly registered vehicles covered by contracts entered into from 1 January 2025, the emissions-based tiered system was replaced by a single rate of 50 per cent, reduced to 10 per cent for battery-powered, purely electric vehicles and to 20 per cent for plug-in hybrids.
- Article 6, paragraph 2-*bis*, of Decree-Law No. 19/2025 subsequently introduced a transitional regime (paragraph 48-*bis*) to maintain the old regime for vehicles already in use or ordered by December 31, 2024.

The coexistence of three schemes, each linked to specific combinations of order date, registration date, contract date and delivery date, proved difficult to manage: with Circular No. 10/E/2025, the Agency, by strictly interpreting the time-related requirements, ended up in many cases applying the more onerous 'normal value' criterion to 'non-compliant' cases.

Changes introduced by the Omnibus Decree

Article 2(1) of Legislative Decree No. 148/2026 replaces subparagraph (a) of paragraph 4 of Article 51, of the TUIR (a corresponding amendment to Article 53(6) of the new TUIR referred to in Legislative Decree No. 117/2026, in force from January 1, 2027).

The amendments can be summarised as follows:

- Removal of the requirement for new registration and the date of contract conclusion as conditions for access to the flat-rate scheme: the rules now apply to all vehicles provided for mixed use, without any time restrictions on entry.
- A 50 per cent increase in the flat-rate value for 'older' vehicles, i.e. those after December 31, of the fifth year following the year of first registration (therefore from 1 January of the sixth year).
- Inclusion in the net calculation of amounts deducted from the employee's pay for accessories and fittings, and no longer just the vehicle component.
- A 5% increase in the flat-rate value where accessories or fittings are present that are not valued in the ACI Tables and were not purchased directly by the employee.

A comparison between the old and new texts

The table below compares the key features of the regulations set out in the 2025 Budget Law with those currently in force under the Omnibus Decree.

Element	Regime under Law 207/2024	Regime under Legislative Decree 148/2026
Eligibility requirement	Newly registered vehicle + contract entered into on or after January 1, 2025	No time-based entry requirement: only the age of the vehicle is taken into account
Flat-rate percentages	50% – 10% (BEV) – 20% (plug-in)	Unchanged: 50% – 10% (BEV) – 20% (plug-in)
Vehicles over 5 years old	No specific surcharge	50% surcharge from the sixth year of registration
Accessories/fittings	Do not affect the net amount withheld from the employee	They are included in the net amount deducted; 5% surcharge if outside the ACI table

Reform of the transitional scheme

Paragraph 3 of Article 2 of Legislative Decree No. 148/2026 also amends paragraph 48-bis of Article 1 of Law No. 207/2024.

The regulations in force as of December 31, 2024 remain applicable to vehicles granted for mixed use from July 1, 2020 to December 31, 2024, and to those ordered by December 31, 2024 and granted for mixed use throughout 2025 (the more restrictive deadline of June 30, 2025 provided for in the previous version of the regulation no longer applies).

For these vehicles too, from the sixth year of registration, the 50 per cent surcharge applies, even in the event of reallocation to another employee.

As regards the general effective date, paragraph 5 of Article 2 stipulates that the new rules apply from the 2026 tax year and also cover vehicles granted for mixed use in 2025 that do not fall under the transitional regime: for these cases, which until now would have been subject to the normal value criterion, the new flat-rate criterion will instead apply.

In summary



The Omnibus Decree supersedes the 'three-criteria' test (registration, signing of the contract, handover) introduced by the 2025 reform, replacing it with a single criterion based on the vehicle's age: the flat-rate scheme applies to all vehicles no more than 5 years old from the date of first registration, with a 50 per cent surcharge above this threshold and a 5 per cent surcharge where accessories not included in the ACI price list are fitted. The new rules apply from 2026, including 2025 allocations which, until now, had been without a clear preferential regime.

Practical guidance

In light of the changes outlined above, companies are advised to:

- Map their company vehicle fleet according to the date of first registration, to identify vehicles that will exceed the 5-year threshold and be subject to the 50 per cent surcharge.
- Review the terms and conditions relating to accessories and fittings provided for mixed use, in order to correctly apply the 5% surcharge where due.
- To review the status of vehicles granted for mixed use in 2025 that do not fall under the transitional regime, to which the new flat-rate criterion will apply from 2026 in place of the normal value.
- To review the measures already adopted up to 31 December 2025 regarding accessories, which remain 'exempt' from the transitional rule, with no possibility of a refund of any excess tax paid.

The deadline for claiming a refund of VAT paid in other European countries is September 30



Businesses incurring costs in European Union member states may reclaim VAT paid to EU suppliers on purchases of goods and services made there, by submitting the relevant refund applications, in accordance with the provisions of Directive 2008/9/EU.

In addition to the provisions of the aforementioned Directive, the refund of VAT incurred within the European Union is governed by the regulations of each individual Member State (for Italy, the rules are set out in Article 38-bis1, Presidential Decree No. 633/1972 and the related directorate circular dated 29 April 2010 as regards non-EU countries with which reciprocal arrangements are in place).



By September 30, 2026, it will therefore be possible to submit electronically to the Italian Revenue Agency (the office responsible for processing the refund is the Pescara Operations Centre) an application for the refund of VAT paid in another Member State during the year 2025.

Deadline for submitting the application

September 30, 2026

Refund applications must be submitted exclusively via the Revenue Agency's online services (Entratel or Fisconline, depending on the channel for which you are authorised):

- Via the persons authorised to submit tax returns electronically as referred to in Article 3, paragraph 2-bis, and Article 3 of Presidential Decree No. 322/1998.
- Via using authorised representatives with adequate technical, economic, financial and organisational capacity.
- Via Italian Chambers of Commerce abroad that have obtained the government recognition referred to in Law No. 518/1970.

Obligation to submit applications electronically

Entratel

Fisconline



September 30, 2026 is also the deadline for submitting applications to correct previous submissions made by the taxpayer that contain errors.

Scope of application

This requirement applies to taxable persons established in Italy who have paid VAT in another European Union Member State on purchases and imports, provided that, during the relevant period, the taxable person:

- Carried out transactions giving rise to the right to deduct VAT in Italy, bearing in mind that, where the *pro-rata method* is applied, the refund is granted in proportion to the deduction percentage applied there.
- Does not have the center of their economic activity in the Member State of refund.
- Does not have a fixed establishment in the Member State of refund from which commercial transactions are carried out; or
- Does not have a permanent address (or habitual residence) in the Member State of refund;
- Has not carried out transactions relevant for VAT purposes in the Member State of refund, unless these consist of:
 - Transport services and related ancillary services not subject to VAT; and
 - Transactions subject to VAT under the *reverse charge* mechanism.



The right to a refund is not precluded by the fact that the taxable person making the claim:

- Has appointed a tax representative for VAT purposes in the Member State of refund (Court of Justice of the EU, Case C-323/12 of December 6, 2014).
- Should have been registered for VAT in the Member State of refund (Court of Justice of the EU, Case C-242/19 of June 11, 2020).

Excluded persons

A refund of VAT paid in other Member States is excluded if, during the relevant period, the taxable person:

- Has not carried out any business, trade or profession.
- Carried out only transactions that are exempt or not subject to VAT and which do not give rise to a right of deduction.
- Has made use of the flat-rate scheme for the self-employed provided for in Law No 190/2014 or the preferential scheme provided for in Decree-Law No 98/2011.
- Has availed themselves of the special scheme for agricultural producers *under* Article 34 of Presidential Decree No. 633/1972.

Scope

In general, the following transactions relating to the purchase and importation of goods and services carried out in a foreign Member State are eligible for a refund:

- The provision of services in respect of immovable property situated in the Member State.
- Restaurant and *catering* services provided in the Member State.
- The provision of services relating to admission to trade fairs and cultural events.
- Vehicle hire services.
- The transport of passengers within the Member State.

The section of the Revenue Agency's website dedicated to refund applications is available at *the following link*: https://www.agenziaEntrate.gov.it/portale/it/web/guest/schede/rimborsi/iva-rimborsi-ue-soggetti-residenti/schedai_rimborsi_iva_ue_residenti.

Minimum refund amount

The amount of VAT covered by the refund application must not be less than:

- €400 (or the equivalent in national currency), if the claim relates to a period of less than one calendar year but not less than three months.
- €50 (or the equivalent in national currency), if the claim relates to a calendar year or the remainder of a calendar year.

Refund from a foreign state

The application must be submitted separately for each tax period. Upon receipt of the application, the Italian Revenue Agency will forward it, within 15 days, to the Member State from which the refund is to be claimed; that State will then, in accordance with its own applicable regulations, arrange for the payment to be made.

The Member State receiving the refund application may request further information from the taxpayer, but must in any event notify the applicant of its decision to grant or refuse the refund within 4 months of the Revenue Agency's receipt of the application; once the refund application has been approved, the refund must be paid within 10 days of that date.



Where there are grounds for refusal, the Revenue Agency office will not forward the application to the competent office in the foreign country but will instead issue a reasoned decision of refusal, against which an appeal may be lodged.

Amendments to the Two-Year Preventive Arrangement

The omnibus decree, Legislative Decree No. 148/2026, amends the rules governing the two-year Two-Year Preventive Arrangement (CPB) with two provisions:

- Article 28 revises the requirements, grounds for exclusion and grounds for forfeiture of the arrangement and, above all, establishes a package of incentives reserved for those who renew their participation for the two-year period 2026–2027.
- Article 29 reopens the special voluntary correction procedure for the years 2020–2023, this time conditional precisely on the renewal of the arrangement.

The central theme of the amendments is clear: the legislator is attempting to make it more advantageous to remain in the tax settlement scheme rather than opt out, but in return is requesting an extension of the assessment deadlines, which warrants attention. However, there are also more general amendments affecting all taxpayers participating in the scheme.

The amendments, as expressly provided for in paragraph 3 of Article 28, apply from the 2026–2027 tax biennium: those in the first biennium (2025–2026) are therefore not affected, unless they intend to renew.

The most significant changes are listed and commented on below.

Eligibility criteria and grounds for exclusion

A first amendment concerns the treatment of participation that fails to meet the eligibility requirements or where a ground for exclusion exists. Until now, such defects were generally treated as grounds for termination of the arrangement, with all the consequences that entailed. The new rules, however, stipulate that participation that fails to meet the requirements, or that takes place in the presence of a ground for exclusion, is 'void': the taxpayer is not terminated from the arrangement; it is simply as if they had never entered into it in the first place.

In practical terms, the difference is not merely terminological: it affects the application of penalties and the validity of voluntary disclosure for previous tax years.

Renewal: change in the shareholding structure

One of the conditions for access to the composition-with-credit arrangement is that any change in the shareholder structure occurring during the first year to which the proposed arrangement relates prevents participation in the CPB if the number of shareholders or members increases, except where two or more shareholders or members take over following a death. Such an event also results in the termination of the arrangement, if it is currently in force.

These provisions are relaxed for those who decide to renew the arrangement: in such cases, the admission of new partners or associates does not trigger the impediment if, in the previous year, they received income from employment or similar sources, or business or self-employment income totalling no more than 35,000 euros. This is a common-sense rule: it prevents the admission of a partner with a marginal income profile – such as a new recruit who becomes a partner or a young professional – from causing a company or a professional partnership to lose the opportunity to renew the composition agreement.

Professional partnerships and law firms: exclusion only if the same ISA applies

The grounds for exclusion concerning professionals who are simultaneously members of a professional association, a professional partnership or a lawyers' partnership have also been amended. Following the omnibus decree, mutual exclusion between the membership of a natural person partner and that of the entity in which they hold a stake is subject to a further condition: that the professional partnership (STP) or lawyers' partnership carries out an economic activity attributable to the same synthetic tax reliability index (ISA) applied individually by the partner.

If the partner carries out an ISA activity in their own right that differs from that of the associated firm, the exclusion no longer applies automatically.

New benefits for those renewing

As mentioned, the central element of the amendments introduced concerns the incentive to renew the arrangement. The decree introduces a new paragraph 1-bis of Article 14 of Legislative Decree No. 13/2024, which grants those renewing their participation a package of incentives greater than that ordinarily provided for. In particular, those renewing their participation obtain:

- Exemption from the compliance certificate requirement for offsetting VAT credits of up to 100,000 euros per annum and direct tax and IRAP credits of up to 70,000 euros per annum, compared with the standard limits of 70,000 and 50,000 euros applicable to the ISA and the 'basic' CPB.
- Exemption from the requirement for a certificate or guarantee on VAT refunds of up to €100,000 per year, which is also higher than the standard limit.
- A fixed two-year advance on the limitation periods for tax assessments, as opposed to the general provision for an advance of 'at least one year', which is scaled according to ISA score.

In addition, under the new paragraph 1-ter of the same Article 14, interest on instalment payments of tax relating to the two-year period 2026–2027 is waived for those renewing their scheme, by way of derogation from the standard rules on payment by instalments.

Also consistent with this incentive-based approach is the new paragraph 3-bis of Article 20, which excludes, in the event of renewal, the application of paragraphs 2 and 3 of the same article: consequently, the 10 per cent surcharge (income tax) or 3 per cent surcharge (IRAP) on the advance payment calculated using the historical method is not payable, nor does the specific method for calculating the second instalment, provided for those using the forecast method, apply. These surcharges were originally introduced for the 'first tax period of participation in the arrangement': Circular 9/E/2025 had already clarified that they apply only to the first year of the two-year period, but an interpretative doubt remained regarding the case of renewal after an initial two-year period. The new provision expressly resolves this in favour of the taxpayer.

Lapse of entitlement: the rewriting of Article 22

Certain grounds for forfeiture of the arrangement have also been amended.

Article 22 of Legislative Decree No. 13/2024, which lists the grounds for termination of the arrangement, has been reorganised. Subparagraph (a) has been simplified: the reference to undeclared revenue or remuneration remains but is no longer linked to 'breaches of a non-trivial nature', which are now set out in a separate subparagraph (c). The original sub-paragraphs (b) and (c) are replaced by a new subparagraph (b), which governs the case where a tax assessment relating to the period prior to the arrangement reveals errors or omissions in the data provided for the proposal, such that, on the basis of the corrected data, the income or value of production is at least 30 per cent higher than that agreed. There is also an amendment to the grounds for exclusion relating to the submission of a supplementary tax return: if the taxpayer amends their tax return to correct revenue, remuneration or other data relevant to the composition proposal, the agreed income is recalculated on the basis of the corrected data, and the associated penalties may be settled through the ordinary voluntary disclosure procedure. This is a useful clarification as it makes it clear that an error in the data underpinning the proposal does not necessarily invalidate the entire arrangement, provided the taxpayer takes the initiative to correct it.

The new special voluntary correction procedure for 2020–2023

Article 29 revisits the issue, raised on several occasions, of the special voluntary correction procedure for previous tax years, reserved for those entering into a tax settlement.

In 2024, Legislative Decree No. 13/2024 had introduced, for those entering the 2024–2025 tax settlement scheme, a special voluntary correction procedure covering the years 2018–2022, with a substitute tax levied on a flat-rate increase in declared income (ranging from 5% to 50%, depending on the ISA score obtained in that year) and rates of between 10% and 15%, reduced by 30% for the years affected by the pandemic. In any case, the substitute tax due for each year cannot fall below 1,000 euros.

This scheme is being reintroduced, essentially unchanged in structure, for the years 2020–2023, but with a significant difference in eligibility: it is not enough simply to join the scheme for the two-year period 2026–2027; one must renew it, having already joined for the previous two-year period. It is therefore a benefit reserved for those already within the scheme, not for those joining it for the first time.

Payment must be made between 1 January and 15 March 2027, either in a single instalment or in up to ten monthly instalments plus statutory interest. The voluntary disclosure is not finalised if payment is made after the service of a tax assessment notice (PVC), a draft assessment notice or a notice for the recovery of non-existent debts; once finalised, the benefit precludes any adjustments for the years covered by the voluntary disclosure, except in the cases strictly listed: termination of the tax settlement agreement, precautionary measures or committal for trial for the most serious tax offences, failure to complete the instalment plan, or a false declaration regarding the grounds for exclusion.

There is, however, a downside. Notwithstanding the Taxpayers' Charter, the limitation periods for tax assessments relating to the tax years covered by the voluntary disclosure are extended to December 31, 2029; furthermore, more generally, for all ISA taxpayers renewing their settlement agreement for 2026–2027, regardless of whether they have made a voluntary disclosure, the time limits for tax assessments that would otherwise expire on 31 December 2026 are extended to December 31, 2027. Anyone considering opting for the voluntary correction procedure, or even simply renewing the settlement agreement, will therefore need to weigh up the benefit of protection against tax adjustments against the extension of the timeframe available to the Agency to audit those same tax years.

Changes to the IMU regulations

Legislative Decree No. 147/2026 has introduced numerous changes to the tax regulations governing local and regional authorities.

This article will highlight the most significant changes affecting the tax best known to taxpayers: the IMU. It should be noted that these are procedural changes which do not affect the method of calculating the tax.

Submission of the return

Article 26 amends Article 1 of Law 160/2019 by introducing paragraph 768-bis. Under this new provision, the IMU return must be submitted exclusively electronically by 30 June of the year following that in which the conditions for the reporting obligation arose (the deadline remains unchanged from previous years). It will therefore no longer be permitted to hand in or send the return to the local authority in paper form. The technical procedures for submission and the circumstances in which the return is due are to be set out in an implementing decree by the Ministry of Economy and Finance (MEF), which has not yet been issued. In the meantime, the previous forms apply.

As under the previous regulations, for the majority of IMU taxpayers (excluding non-commercial entities, for which the return must be submitted annually), once submitted, the return remains valid for subsequent years, provided there are no changes to the circumstances declared that would result in a different amount of tax due.

The new provision, in line with recent case-law interpretations, also specifies that, in order to qualify for the IMU exemption for commercial properties (Article 1, paragraph 751, Law No. 160/2019) and to be able to apply the treatment equivalent to that of a main residence to social housing as well as to properties owned by members of the armed forces, the police, the fire service and the prefectural service

(Article 1, paragraph 741, letter c), points 3 and 5), Law No. 160/2019), it is confirmed that, in all cases, compliance with the prescribed requirements must be certified in the IMU return.

Penalties for false declarations

Article 12 of Legislative Decree No. 147/2026 provided for a reduction in the penalties for false declarations under Article 1, paragraph 775, of Law No. 160/2019. In particular, as far as is relevant here, for declaration breaches committed on or after 1 January 2027, Article 12, paragraph 5, of Legislative Decree No. 147/2026 provides that:

- Failure to submit the IMU return is punishable by an administrative penalty equal to 100 per cent of the unpaid tax, with a minimum of 50 euros.
- An inaccurate IMU return is punishable by an administrative penalty equal to 40 per cent of the unpaid tax, with a minimum of 50 euros.

For declaration offences committed by December 31, 2026, however, the previous measures remain in force: failure to submit the IMU return is punishable by a penalty ranging from 100 per cent to 200 per cent of the unpaid tax, with a minimum of 50 euros, whilst in the case of an inaccurate IMU return, a penalty ranging from 50 per cent to 100 per cent of the unpaid tax applies, with a minimum of 50 euros.

Adjusted cadastral income: new time limit for assessment and refund

Article 32 introduces a special time limit for cases where the adjusted cadastral income is the subject of an appeal. In such cases:

- The local authority may assess the additional IMU due by December 31, of the fifth year following that in which the judgement determining the value of the income becomes final (in this case, recovery will be made by applying statutory interest only, in addition to the tax difference).
- The taxpayer may claim a refund of the excess tax paid within the same five-year period, with the local authority obliged to pay it within 180 days of the request.

This provision resolves the uncertainty in application that arose when the standard time limits for IMU assessment and refund began to run before the resolution of the land registry dispute, with the risk of forfeiture for both parties.

Changes to IMU voluntary disclosure

The aforementioned Article 12 also amends the procedures for making an IMU voluntary disclosure. In particular, it is expressly stipulated that, for taxes levied by the Regions and local authorities, Article 13, paragraph 1-ter, of Legislative Decree No. 472/1997 applies: consequently, for local and regional taxes too, voluntary correction will no longer be precluded by tax audit measures (questionnaires, summonses to appear, orders to produce documents), by the tax assessment report, nor, least of all, by the draft document forming part of the preliminary adversarial procedure.

The provisions already in place for taxes administered by the Revenue Agency, customs duties and excise duties are extended to local and regional taxes.

Consequently, voluntary disclosure will be precluded only by the service of the tax assessment notice, that is, by an enforceable assessment, a notice of penalty or a payment demand.

Work via digital platforms: greater protections for workers and new responsibilities for platforms

Recent developments regarding work via digital platforms stem mainly from the 2026 Labour Decree (Decree-Law No. 62/2026, converted into Law No. 112/2026), which introduced new rules on the classification of employment relationships, algorithmic transparency, documentation requirements and inspections. These measures are complemented by the draft legislative decree implementing Directive (EU) 2024/2831, provisionally approved by the Council of Ministers on July 23, 2026, which is intended to further strengthen worker protections through the principle of human oversight of automated systems and the right to a review of algorithmic decisions.

The most significant change concerns the classification of employment relationships. A presumption of employment is introduced whenever the worker's activity is effectively organised, directed or monitored by the platform, including through algorithms, automated monitoring systems or performance

assessment tools. In other words, it will no longer be sufficient to formally classify the relationship as self-employment to exclude the application of the protections afforded to employees: it will be necessary to assess how the work is actually carried out. Where there are elements indicating that the platform exercises organisational or managerial control, it will be up to the platform to demonstrate the worker's actual autonomy.

Particular attention is also paid to automated decision-making systems. Platforms will be required to inform workers in advance about how the algorithms used to assign tasks, determine remuneration, assess performance or restrict access to the platform operate. Workers also acquire the right to know the reasons behind decisions made through such systems and to obtain clear and comprehensible explanations of the logic used.

Alongside these transparency obligations, the principle of human oversight is strongly emphasised. Decisions that significantly affect the employment relationship – such as the suspension or termination of work, the closure of an account or other prejudicial measures – must be taken by a natural person and not exclusively by an algorithm. Workers will also be able to request a human review of automated decisions affecting them and, in the event of a breach of their rights, the platform will be required to promptly rectify the measure taken or to compensate for any damage suffered.

The new rules also address the protection of personal data and health and safety at work. Platforms must assess the risks arising from the algorithmic organisation of work and implement appropriate preventive measures. In terms of privacy, safeguards for workers are strengthened by restricting the processing of special categories of personal data and imposing greater information obligations regarding the use of monitoring systems and automated decision-making.

To make inspections more effective, a requirement has also been introduced to retain, for at least five years, all information relating to the work carried out by workers, including platform logins, assigned tasks, completion times and remuneration paid. The systematic retention of this data will allow for greater traceability of working relationships and a more effective fight against irregular employment.

The operational changes also include new methods for identifying workers, who will be required to access the platforms via SPID, CIE, CNS or enhanced authentication systems linked to a unique tax reference number. The aim is to prevent the transfer of accounts and to ensure the correct identification of those carrying out the work.

Furthermore, the obligations incumbent on platforms and clients are being expanded. From 1 July 2026, it will be mandatory to record the number of deliveries made and the remuneration paid in the Single Employment Register, whilst every worker must complete a specific training programme within the first thirty days of employment via the SIISL.

Hiring bonus for working mothers with at least three children: eligibility criteria, incentive amount and operational procedures

In Circular No. 82 of July 29, 2026, the INPS provided implementation guidelines regarding the new contribution exemption introduced by the 2026 Budget Law to promote the employment of a specific category of female workers considered to be at a greater disadvantage in accessing the labour market. The measure applies to women who are mothers of at least three children under the age of 18 and who have been without regular paid employment for at least six months; it applies to recruitments made from January 1, 2026, onwards.

The benefit is available to all private employers, regardless of the nature of their business, including employers in the agricultural sector. However, employers within the public sector are excluded.

In order to be eligible for the incentive, the employer must comply with all the general conditions laid down in the legislation on employment incentives. In particular, the employer must be up to date with social security contributions, comply with labour, social and health and safety legislation, and apply the collective agreements signed by the trade unions with the highest level of representation. The principles set out in Article 31 of Legislative Decree No. 150/2015 must also be observed. The incentive cannot be granted in cases where the recruitment constitutes a statutory or contractual obligation, where a right of priority to re-employment has been breached, or where particular company circumstances expressly identified by the legislation apply. It is also excluded if the female employee was dismissed in the preceding six months by an employer with whom the new employer has links or a controlling interest.

From a subjective perspective, the female employee must meet two requirements simultaneously on the date of recruitment or the conversion of the employment relationship. The first is that she must be the mother of at least three children under the age of eighteen. For the purposes of verification, this requirement is deemed to be met when at least three children have not yet reached the age of eighteen. The situation is assessed at the time of recruitment, and subsequent events – such as a child reaching the age of majority or changes to the composition of the household – do not affect the entitlement to the benefit. Adopted children and children in foster care are treated in the same way as natural children, including periods prior to adoption or foster care.

The second requirement concerns the absence of regular paid employment for at least six months. In accordance with the clarifications provided by the INPS, female workers are considered to be without regular paid employment if, in the preceding six months, they have not been in an employment relationship lasting six months or more, or if they have carried out self-employed or quasi-self-employed work with income below the annual tax-free thresholds set out in the relevant legislation.

The exemption applies to recruitment under fixed-term employment contracts, including temporary agency work, as well as to permanent appointments and the conversion of existing fixed-term contracts to permanent ones that have already benefited from the scheme. The incentive also applies to part-time employment. However, domestic work, apprenticeship contracts and intermittent work are excluded, as the latter is deemed incompatible with the aims of the measure due to the discontinuous nature of the work.

From a financial perspective, the incentive consists of a 100 per cent exemption from the employer's social security contributions, excluding premiums and contributions due to INAIL, up to a maximum of 8,000 euros per year. This amount corresponds to a monthly ceiling of €666.66, to be adjusted proportionally in the case of part-time employment or employment relationships that commence or cease during the month. Certain contributions of a nature other than social security contributions are excluded from the scheme, including those paid into solidarity funds, the severance pay fund (TFR), inter-professional funds and supplementary pension funds.

The duration of the benefit varies depending on the type of contract entered into. For fixed-term contracts, the exemption applies for a maximum of twelve months, even in the event of a contract extension. If the contract is converted to a permanent one, the benefit may be claimed for a total period of eighteen months from the date of the first incentivised recruitment. In the case of direct permanent recruitment, however, the benefit may be granted for twenty-four months. The incentive may be suspended only during periods of compulsory maternity leave, with the remaining period being made up at the end of the absence.

Particular attention must be paid to the rules on the cumulation of benefits. The exemption is not compatible with other contribution incentives relating to the same employer's contribution, including the incentive for the recruitment of women provided for by Law No. 92/2012, the 'Decontribuzione Sud' scheme, incentives for the recruitment of workers with disabilities, and the benefit linked to the recruitment of NASpl recipients. However, the so-called 'maxi-deduction' on labour costs, the benefits granted to employers holding gender equality certification, and exemptions affecting the contribution payable by the female employee remain compatible.

Finally, the INPS points out that the granting of the relief is subject to the availability of the financial resources provided for by the legislation and that, once the allocated spending limits have been reached, no further applications will be accepted.

Key deadlines from September 16, 2026, to October 15, 2026

Below we highlight the main obligations from September 16, 2026 to October 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	
September 16	Monthly VAT payments Today is the deadline for paying any VAT due for the month of August. 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 August, 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 August: - 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 an 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 August in respect of 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 diesel and petrol released for consumption in August expires today.
	INPGI – Declaration and payment of contributions for coordinated and continuous collaborations
	CASAGIT – Registration 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
September 20	TEMPORARY AGENCY WORKERS – Notification by temporary employment agencies of the recruitment, extensions, permanent appointments and terminations of workers hired during the previous month
September 25	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 carried out in the previous month. ENPAIA – Declaration and payment of social security contributions relating to wages paid to agricultural workers in the previous month
September 30	Electronic submission of periodic VAT returns (2nd quarter 2026) Today is the deadline for the electronic submission of the LIPE relating to the second quarter of 2026, for both monthly and quarterly taxpayers. Stamp duty Today is the deadline for payment of stamp duty totalling more than €5,000 relating to electronic invoices issued in the first and/or second quarter of 2026 that are subject to the obligation to pay the €2 stamp duty. Submission of the Uniemens Individual form Today is the deadline for submitting the declaration relating to wages and contributions, or remuneration paid to employees, coordinated and continuous collaborators and partners in business, respectively, for the month of August. Submission of monthly Intra-12 lists Today is the final day for non-commercial organisations and exempt farmers to submit electronically the Intra-12 lists relating to intra-Community purchases made in July. CIGO – Submission of applications for Ordinary Wage Supplement (Cassa Integrazione Guadagni Ordinaria) due to objectively unavoidable events that occurred in the previous month for industrial and construction companies. SINGLE EMPLOYMENT REGISTER – Deadline for entries relating to the previous month. INPS – Monthly declaration of wages and contributions (individual UNIEMENS)
October 10	A.PASTORE – Quarterly payment of premiums for supplementary multi-purpose insurance for executives employed by companies in the commercial and hospitality sectors. FASDAC – Quarterly payment of welfare contributions for managers in commercial, shipping and transport companies. M. NEGRI FUND – Quarterly payment of pension and social security 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.
October 15	Accounting entries Last day for the cumulative entry in the register of receipts and tax invoices, and for the recording of the summary document for invoices under €300 relating to the month of September.

Deferred invoicing

Today is the deadline for issuing and recording deferred invoices for deliveries or dispatches that took place in September.

Accounting entries for amateur sports associations

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

Accounting entries for amateur sports associations

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

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