



E-newsletter

October 2026

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News of the month

TRANSACTIONS AND VAT REGULATIONS

According to the Italian Association of Chartered Accountants, the VAT treatment of sums paid in a settlement depends on the underlying economic transaction, not on the agreement governing it. If the transaction – whether declaratory or novative – merely amends or replaces the contract without creating new services, the VAT regime of the original transaction applies; if the consideration changes, a credit note must be issued in accordance with Article 26 of Presidential Decree No. 633/1972. If, on the other hand, the agreement introduces new and independent supplies, these must be taxed at their own rate.

(AIDC, Code of Conduct 239/2026)

ROAD TRANSPORT TAX CREDIT

To alleviate the burden arising from rising fuel costs, the Government has confirmed the extraordinary tax credit for road haulage companies for the month of October as well. Further guidance on the subjective and objective scope of application of the tax credit was published in the August Circular.

(Decree-Law No. 162/2026)

BOOKSHOP TAX CREDIT

The deadline for submitting applications to claim the tax credit for costs incurred by bookshops in the 2025 financial year is 30 October 2026. Eligible applicants are operators of specialised bookshops with their registered office in the European Economic Area, a primary Ateco code of 47.61 or 47.79.1, subject to taxation in Italy, and deriving at least 70 per cent of their previous year's revenue from the sale of books. The credit is calculated on expenses incurred in 2025, such as IMU (property tax), social security and welfare contributions, rent, public land occupancy tax and mortgage repayments.

(Ministry of Culture, Notice 2026)

ROTTAMAZIONE-QUINQUIES

Updated FAQs on the Rottamazione-quinquies scheme are available on the Agenzia Entrate Riscossione website; in particular, answer 12 states that if you pay in instalments and miss one, any subsequent payment is applied to the missed instalment. In such cases, it is advisable to check the status of payments on the AdeR website in the 'Definizione agevolata' section.

(Revenue Agency – Collection, FAQs)

DURF

A company operating in the industrial and specialist technical construction sector, which is required to issue a DURF at the request of clients, has enquired as to which payments count towards the 10 per cent revenue threshold provided for in Article 17-bis, paragraph 5, letter a), of Legislative Decree No. 241/1997. In particular, it asked whether to include withholding tax deducted from bank interest income and taxes paid abroad. The Revenue Agency has responded affirmatively on both points. Withholding tax on interest is relevant because it is a financial charge attributable to the company, even if the withholding agent pays it. Foreign taxes are recognised up to the amount of the tax credit under Article 165 of Presidential Decree No. 917/1986, as using them to offset IRES is equivalent to a payment.

(Italian Revenue Agency, response to Tax Ruling 174/2026)

ROTTAMAZIONE-QUINQUIES

The list of regions and local authorities that have joined the '*Rottamazione-quinquies*' scheme has been published. This comprises approximately 1,500 authorities, including municipalities, regions, provinces and associations of municipalities, which submitted the relevant documentation by July 31, 2026. The measure covers tax and non-tax debts entrusted to AdeR from January 1, 2000 to December 31, 2023, such as IMU, Tari, vehicle licence tax and traffic fines. Taxes collected directly by the authorities or entrusted to private concessionaires are excluded. For these, local authorities may provide for an independent facilitated settlement scheme. From October 15, 2026, taxpayers will be able to view the debts eligible for settlement in the secure area of the AdeR website. Online applications may be submitted from October 16 to December 15, 2026.

(Agenzia delle Entrate Riscossione, press release)

NEW NATIONAL HOLIDAY ON 4 OCTOBER: CLARIFICATIONS ON PAY

From January 1, 2026, 4 October, the feast day of St Francis of Assisi, has been included amongst the national public holidays, with consequent effects on the pay of workers. For staff on a monthly salary, the public holiday not worked is generally already included in their monthly pay, whilst for workers paid by the hour, by the day or on a piecework basis, the specific provisions of the law and their contracts apply.

Should work be carried out on the public holiday, the pay for working on a public holiday is added to the pay provided for the public holiday itself, in accordance with the relevant National Collective Labour Agreement (CCNL).

In 2026, the public holiday falls on a Sunday: for workers whose weekly rest day coincides with Sunday, the rules governing public holidays falling on a Sunday will apply, whilst for shift workers, it will be necessary to check the contractual terms applicable to work carried out on that day.

(Law 151/2025)

FORM 770/2026: TAX RETURN AND FILING INSTRUCTIONS APPROVED

By Order No. 72221 of February 27, 2026, the Italian Revenue Agency approved Form 770/2026, relating to 2025 income, together with the instructions for completing it. The return must be used by withholding agents to report withholdings made during 2025 and the related payments, as well as withholdings and payments relating to dividends, income from shareholdings, capital gains and financial transactions. The form also allows for the reporting of offsets made, tax credits utilised and details relating to sums paid out as part of third-party attachment procedures. The same provision also approved the technical specifications for the electronic submission of the return, which were subsequently updated on June 10, 2026.

(Guida al Lavoro – Supplement September 24, 2026 – Form 770/2026: updates, general aspects and filing rules)

RECRUITMENT: POSSIBLE SIMPLIFICATION OF COMPLIANCE REQUIREMENTS THROUGH DIGITAL TOOLS

In its ruling No. 2/2026, the Ministry of Labour clarified that the obligations to provide documentation relating to recruitment may also be fulfilled via digital tools. Documents intended solely for information purposes may be made available on secure company platforms, provided that user identification, integrity, accessibility and traceability are guaranteed. For documents requiring declarations or expressions of intent by the employee, however, identification via SPID or CIE alone is not sufficient: an electronic signature compliant with the requirements of current legislation is necessary.

(National Council of the Order of Labour Consultants, Note of September 17, 2026, ref. no. 5693)

Commentary and further analysis

Amendments and corrections to tax returns by November 2, 2026

Article 2 of Presidential Decree No. 322/1998 stipulates that tax returns must be submitted electronically:

- By individuals and partnerships or equivalent entities by October 31 of the year following that in which the tax period ends (this year, November 2, as October 31 falls on a Saturday).
- By taxpayers subject to IRES by the last day of the tenth month following the month in which the tax period ends.

It should be noted that the deadlines referred to in Article 2 of Presidential Decree No. 322/1998 do not apply to returns submitted in connection with extraordinary transactions (winding-ups, conversions, mergers, demergers, etc.), for which the deadlines for electronic submission remain as set out in Articles 5 and 5-bis of Presidential Decree No. 322/1998.

Additional documentation relating to the 2025 tax year for the supplementation of tax returns

With regard to individuals, it should be noted that should a taxpayer be in possession of further documentation relating to the 2025 tax year (income, deductible and tax-deductible expenses, etc.) not previously submitted to the practice, it will be possible, by the deadline of 2 November, to amend the information contained in the 'Redditi' form, so that the return can be resubmitted correctly (*'Amendment within the deadline'*).

Similarly, it will still be possible by that date to prepare the tax return for 2025 if it had previously been decided not to do so. Submitting tax returns by the standard filing deadline avoids the application of penalties for failure to file or late filing of the return. Penalties will, of course, apply to unpaid tax liabilities should the return show a tax liability.

Investments abroad

Section RW of the Redditi tax return must be completed, for tax monitoring purposes, by individuals resident in Italy who hold overseas investments and foreign financial assets by way of ownership or other real right, regardless of how they were acquired; completing this section also enables taxpayers to declare, where applicable, any liability in respect of the IVIE and IVAFE taxes.

If this has not already been done, those who held overseas investments during 2025 – whether financial (current accounts, shareholdings in companies, etc.) or capital assets (property, boats, works of art, etc.), are invited to notify the firm promptly so that we may assess whether this information needs to be included in the tax return, which must be submitted by 2 November.

Certificate of compliance for tax credits exceeding €5,000

A compliance certificate is required for those who intend to use (or have already used) tax credits shown on tax returns relating to the 2025 tax year.

Taxpayers who, via Form F24, use credits relating to income tax and related surcharges, withholding tax, substitute taxes for income tax and IRAP for amounts exceeding €5,000 per annum, must apply for the certificate of compliance and wait until the tenth day following the date of electronic submission of the tax return showing the credit.



Please note that those intending to opt for the composition with creditors scheme for the two-year period 2026–2027 must express this option by the same deadline as for submitting the tax return, namely October 31, (extended this year to November 2).

770/2026: the return must be submitted by 2 November

The deadline for the electronic submission of Form 770, set at 31 October each year (Article 4, paragraph 4-bis, Presidential Decree No. 322/1998), falls on a Saturday this year and is therefore postponed to Monday November 2, 2026.

Who must submit the form

Form 770/2026 summarises the withholdings made in 2025, the related payments and any credits. It must be submitted, either directly or via an authorised intermediary, by those who, in 2025:

- Withheld tax on income from employment and similar sources, self-employment, commissions, miscellaneous income, sums seized from third parties and short-term lettings.
- Paid capital income, prizes, winnings and other financial income subject to withholding tax or substitute tax.
- Have distributed profits, even without withholding tax being applied (for example, to limited companies or on shareholdings held in the course of business).

Self-employment and commissions

Companies, organisations, professionals and block of condominium associations compliance stamp who have paid self-employment remuneration, commissions or miscellaneous income whilst withholding tax are also required to complete Form 770. As the details of individual recipients are already included in the Single Certification, only the following must be indicated on Form 770:

- The withholdings made and the related payments, in Section I of the ST section (for example, tax codes 1040, 1038, 1019 and 1020).
- Any credits accrued and offset, in section SX.

For payments to flat-rate taxpayers, which are not subject to withholding tax, there is no data to be reported in section ST. Before submitting the return, it is advisable to check that certified withholdings, declared withholdings and F24 payments match, as the Revenue Agency automatically cross-checks the data.

Capital income and profits

For capital income, in addition to withholding tax and substitute tax (section ST) and tax credits (section SX), the amounts paid must be reported in the relevant sections:

- SF: capital income subject to withholding tax, compensation for business goodwill and contributions from public and private bodies, together with the recipients' details.
- SG: surrender values and capital from life assurance or capitalisation contracts, and returns on annuities serving as pension provision.
- SH: premiums, winnings and other financial income, including those from foreign UCITS and non-standard securities.
- SI: profits paid in 2025, in their capacity as issuers, by S.p.A., S.a.p.A., S.r.l., cooperatives and other commercial entities subject to IRES.
- SK: details of recipients of profits and equivalent income, excluding those subject to withholding tax or substitute tax; this section must also be completed for profits paid without withholding tax and for those paid to non-residents.

Rules for completion and submission

In Sections I (Tax Authorities) and II (Regional Surcharge) of the ST section, payments must be shown in aggregate form: a single line for payments with the same date, tax code and reference period (and, for Section II, the same regional code). Sums paid as a result of third-party attachment must be indicated in the SY section.

The form may be submitted in a single batch or split into a maximum of three batches by type of withholding tax (employment, self-employment, capital gains, short-term lettings, other withholdings); the batch for short-term lettings must be combined with that for self-employment, if applicable.

Prerequisite: the submission of the Single Certifications

The submission of Form 770 presupposes that the Single Certifications and, where required, the certification of profits, have already been submitted in accordance with Article 4 of Presidential Decree No. 322/1998:

- March 16, 2026, for employment, occasional self-employment and other income.
- April 30, 2026 (new this year) for regular self-employment and commissions
- November 2, 2026 for declarations containing only exempt income.

Catching up on compliance: reinstatement' possible by 2 November

Anyone who has forgotten to exercise an option or to submit a notification – formalities required to claim certain tax benefits or to access specific optional schemes – may, through the so-called '*remissione in bonis*' procedure, rectify this oversight by November 2, 2026 (as October 31, falls on a Saturday this year and November 1, is a public holiday), the deadline for submitting the 2026 Redditi and IRAP tax returns, by paying a small penalty using form F24.

This option, which has been in force for several years as provided for in Article 2(1) of Decree-Law No. 16/2012 (converted by Law No. 44/2012), does not, however, allow the amount of the penalty to be offset against any tax credits held by the taxpayer and is only available if there have been no objections as described below.

The principle established by the provision

"The enjoyment of tax benefits or access to optional tax regimes, subject to the obligation of prior notification or other formal compliance not carried out in a timely manner, is not precluded, provided that the breach has not been established or that no access, inspections, audits or other assessment activities of which the party responsible for the non-compliance has been formally notified have been initiated".

We are therefore dealing with a 'restricted' form of voluntary correction, valid only in cases where the oversight concerns formal obligations not fulfilled by their natural deadlines.

As clarified by Circular No. 38/E/2012, the term 'first applicable tax return' refers to the first tax return for which the filing deadline falls after the deadline set for the omitted obligation. Furthermore, this provision cannot be invoked merely because of a change of mind or a decision made retrospectively for reasons of expediency: the taxpayer must have acted in a manner consistent with the chosen regime or benefit, having merely omitted the formal compliance requirement (a principle reaffirmed by the Italian Revenue Agency in its response to Tax Ruling No. 42/2024).

Features of the scheme



To be eligible for the benefit, the taxpayer must:

- Meet the substantive requirements set out in the relevant legislation.
- Submit the notification or fulfil the required obligation by the deadline for filing the first applicable tax return.
- Simultaneously pay, using Form F24, the penalty of 250 euros (the minimum amount provided for in Article 11(1) of Legislative Decree No. 471/1997), without the option of offsetting it against other liabilities.

In essence, this is an opportunity to safeguard a decision (albeit through the belated fulfilment of an obligation) that causes no harm to the Treasury, not even in terms of prejudice to the assessment process.

Obligation to use the 'ELIDE' F24 form

With regard to the procedures for paying the penalty via the F24 form, it should be noted that the Italian Revenue Agency, in Resolution No. 42/E/2018, announced that, with effect from 11 June 2018, the tax codes established by Resolution No. 46/E/2012:

- "8114", designated "Penalty referred to in Article 11(1) of Legislative Decree No. 471/1997, due pursuant to Article 2(1) of Decree-Law No. 16/2012 – REMISSIONE IN BONIS".
- "8115", entitled "Penalty referred to in Article 11(1) of Legislative Decree No. 471/1997, payable pursuant to Article 2(2) of Decree-Law No. 16/2012 - 'REINSTATEMENT TO GOOD STANDING 5 per thousand' are used exclusively in the 'F24 Payments with identifying details' form (F24 Elide), to be completed as follows.

The tax code to be used is therefore 8114, as 8115 is only applicable in the specific case where irregularities relating to the notification for obtaining the 5 per mille must be rectified.

The regularisation of registration for the '5 per mille' scheme follows its own timetable: for the 2026 financial year, organisations that did not submit their application for registration by the deadline may do so by September 30, 2026.

In the 'Taxpayer' section, the following are indicated:

- In the 'tax code' and 'personal details' fields, the tax code and personal details of the person making the payment.

In the 'Tax Authorities and Other' section, the following are indicated:

- In the 'Type' field, the letter 'R'.
- In the 'Identification details' field, no value.
- In the 'Code' field, the tax code.
- In the 'reference year' field, the year for which the payment is being made (in the format 'YYYY').

In which circumstances can the 'remissione in bonis' remedy be used?

The table below sets out the circumstances in which this remedy can be used with certainty (as specified by the Italian Revenue Agency itself).

EAS form	To benefit from the exemption from taxation, for IRES and VAT purposes, of fees, membership fees and contributions, non-commercial associations must submit, electronically, the relevant tax data and information using a specific EAS form, in order to allow for the necessary checks. The submission must take place within 60 days of the organisation's incorporation date. Under the 'remissione in bonis' provision, taxpayers who meet the substantive requirements set out in the legislation but who have not submitted the notification by the prescribed deadline may still benefit from the tax relief by submitting the form by the filing deadline for the tax return following the omission, whilst paying a penalty of 250 euros at the same time.
Flat-rate tax	Late submission of the form declaring the choice of the flat-rate tax scheme for property lettings may be rectified provided that it is not merely a change of mind. Therefore, rectification is not possible if: - The registration tax has already been paid. - A registered letter has not been sent to the tenant, as the failure to comply is not towards the Revenue Agency but towards another party.

Tax transparency, tax consolidation, IRAP option based on the financial statements, tonnage tax

There are also specific schemes (transparency taxation for limited companies, tax consolidation, the IRAP option based on the balance sheet, *tonnage tax*) for which the so-called Simplification Decree (Legislative Decree No. 175/2014) stipulates that the exercise of the option is no longer to be communicated by submitting a specific form, but rather within the tax return.

However, the obligation to submit the specific form approved by provision ref. no. 161213 of 17

December 2015, entitled 'Notifications for the tonnage tax, tax consolidation, transparency and IRAP option schemes', remains in the following cases:

- Changes to the group of companies that have opted for the tonnage tax scheme (Article 5, Ministerial Decree of 23 June 2005).
- Termination of group taxation or failure to renew the consolidated tax regime option (Articles 13 and 14, Ministerial Decree of 9 June 2004).
- Lapse or confirmation of the option for tax transparency (Articles 4 and 10, Ministerial Decree of 23 April 2004).
- Option to determine the net production value for IRAP purposes in accordance with the rules of Article 5, Legislative Decree No. 446/1997, by sole traders and partnerships which are unable to report this in their IRAP return as they were not required to file one for the tax period preceding that from which they intend to exercise the option (for example, the first tax period of business operation).
- The option for the group taxation regime, the tonnage tax regime or the tax transparency regime by companies which are unable to declare this via the 'Redditi' form as they are in their first year of operation, or which must use a different 'Redditi' form (for example, partnerships (r SPs, rather than limited companies (SCs)) due to the corporate form they held in the previous financial year.

Where the omission relates to one of these scenarios, the 'remissione in bonis' procedure may be validly used.

Group VAT settlement

With regard to group VAT settlement as well, Article 1, paragraph 27, letter b) of the 2017 Budget Law amended Article 73, paragraph 3, Presidential Decree No. 633/1972, stipulating that *“the parent body or commercial company shall notify the Revenue Agency of the exercise of the option for the aforementioned payment procedure via the VAT return submitted in the calendar year from which it intends to exercise the option”*.

In other words, with the provision in question, the legislator:

- Has confirmed that the intention to make use of the VAT group scheme must be notified exclusively the parent entity or company.
- Has sought to simplify the formal requirements for notifying the exercise of the option for group VAT, which must be declared in the annual VAT return submitted in the year from which the scheme is intended to apply.

This option is exercised in section VG (*“Opting into the scheme for parent companies and subsidiaries”*) of the annual VAT return form.

Reinstatement of tax-compliant status also applies to options exercised in the return

Under Article 7-*quater*, paragraph 29, of Decree-Law No. 193/2016, the legislator has explicitly provided that, for the exercise of options which must be notified via the tax return to be submitted during the first period of validity of the optional scheme, the provisions of Article 2, paragraph 1, Decree-Law No. 16/2012, converted, with amendments, by Law No. 44/2012 (the legislation that introduced the ‘remissione *in bonis*’ scheme) shall remain in force.

When ‘remissione *in bonis*’ is not permitted

There are cases in which this remedy is expressly excluded by the legislator or by established practice. In particular, it is not possible to resort to remissione *in bonis* for:

- participation in the Two-Year Preventive Composition (Article 35(1) of Legislative Decree No. 13/2024): for the two-year period 2026–2027, the deadline for joining – extended to 31 October 2026 by Article 7-bis, paragraph 3, of Decree-Law No. 38/2026, converted by Law No. 88 of 22 May 2026 – is postponed to Monday 2 November 2026 and is a strict deadline.
- Notification to the Revenue Agency of the options for an invoice discount or the assignment of the tax credit relating to building bonuses, as excluded by Article 2 of Decree-Law No. 39/2024 with effect from 30 March 2024.
- Obligations owed to parties other than the tax authorities (for example, the registered letter to the tenant under the flat-rate tax scheme) and optional schemes that are finalised by conclusive conduct pursuant to Presidential Decree No. 442/1997.

‘Invitations’ to join the settlement scheme in taxpayers’ online accounts

At present, the Italian Revenue Agency is making available to taxpayers, within their personal accounts, a specific notice inviting them to enter into a settlement agreement, whilst also setting out the estimated costs involved in participating in the amnesty scheme for previous tax periods.

The invitation to the tax settlement scheme

As has been the case in previous years, the Italian Revenue Agency has uploaded a notice to each taxpayer’s secure portal inviting them to consider joining the tax settlement scheme for the two-year period 2026–2027.

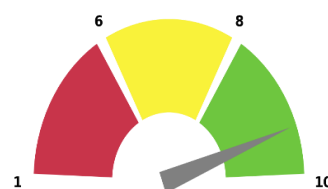
The notice is similar to those issued in the past. It contains:

- Some general guidance on the settlement scheme.
- It highlights, in particular, the benefits of taking part.
- The Agency reminds taxpayers that those who do not join the settlement scheme may be subject to specific audits.
- A summary of the taxpayer’s tax position is provided, with reference to the ISA results.

Synthetic Reliability Index (ISA)

Tax year: 2025

Score: 9.00



0 – 5.99	Score indicating lower tax reliability – presence of significant inconsistencies.
6 – 7.99	Intermediate score – possible anomalies and ineligibility for incentive benefits
8–10	Tax reliability score with access to incentive benefits

Note: An ISA score below 10 indicates the presence of any accounting or structural inconsistencies in the ISA model submitted.

Please note that this year, participation is open both to those who are approaching the tax settlement scheme for the first time and decide to apply it for the two-year period 2026–2027, and to those who have completed the first two-year period (2024–2025) and intend to renew the option.

The legislator has reserved specific benefits for the latter group; these include the possibility of accessing the amnesty scheme for previous years.

The amnesty

The final part of the notice concerns the possible tax amnesty for previous years; it should be noted that, unlike in the past when it was available to all parties entering into the arrangement, this year the amnesty is available only to those who renew the arrangement for the two-year period 2026–2027. Those renewing the arrangement may, in fact, apply for an amnesty covering the years from 2020 to 2023 (even just one of these); this amnesty will be finalised upon payment of a flat-rate substitute tax, to be paid between 1 January 2027 and 15 March 2027 (an amount which may be split into 10 monthly instalments).

The rates of income tax and surcharges applicable to the taxable base vary depending on the result obtained from the calculation of the ISAs for that year:

10 %	If, in the individual tax period, the level of tax reliability is 8 or higher
12%	If, in the individual tax period, the level of tax reliability is 6 or higher but less than 8
15%	If, in a single tax year, the tax compliance level is below 6

For the years 2020 and 2021, in view of the difficulties associated with the pandemic, the rates applicable to direct taxes are reduced by 30 per cent.

The total amount of the substitute tax on income tax and the related surcharges, payable for each year covered by the option, must not be less than 1,000 euros.

Specific rules apply to taxpayers who, in any of the years between 2020 and 2023, did not apply the ISAs due to particular circumstances. This includes individuals who, in 2020 or 2021, benefited from grounds for exclusion related to the effects of the COVID-19 pandemic; those who declared that their business was not operating normally; and taxpayers who carried out multiple business activities not attributable to the same ISA, with revenue from secondary activities exceeding 30 per cent of the total. For these tax years, the taxable base for the voluntary disclosure is determined by applying a flat-rate increase of 25 per cent to the business or self-employment income already declared. A substitute tax, replacing income tax and the related surcharges, is applied to the incremental amount thus determined at a rate of 12.5 per cent.

To highlight the costs of the amnesty, the notice made available via the tax portal sets out the amounts due for each financial year (provided there are no ISA discrepancies), should the taxpayer decide to apply the special voluntary disclosure scheme to that year.

Extension of limitation periods

For taxpayers who renew their two-year composition with the tax authorities and who, for one or more tax years within the 2020–2023 tax periods, opt for the voluntary disclosure scheme, the limitation periods for tax assessments relating to the tax year covered by the voluntary disclosure are extended to December 31, 2029.

Those who renew the arrangement without opting for the amnesty for previous years will, however, see the limitation periods for tax assessment, which were due to expire on 31 December 2026, extended to December 31, 2027.

	Limitation periods for tax assessment
CPB renewal + voluntary disclosure	December 31, 2029
CPB renewal + NO voluntary disclosure	December 31, 2027

Exemption from motor vehicle tax for the year 2027

Under Decree-Law No. 162 of September 17, 2026, published in the Official Gazette No. 216 of 17 September 2026 and which came into force on September 18, 2026, the Government has introduced, for the year 2027 only, an exemption from the payment of motor vehicle tax (the so-called 'car tax'). This is not a general abolition of the tax, but a temporary relief measure, reserved for individuals and limited to a single, duly insured vehicle per taxpayer (Article 2, paragraph 1).

The Decree-Law must be converted into law within sixty days of publication, i.e. by November 16, 2026. The information below is based on the published text and may be amended during the parliamentary process or clarified by the relevant authorities.

The measure in brief

Beneficiaries	Individuals who are liable for motor vehicle tax in 2027. Companies and organisations are excluded.
Passenger cars	Vehicles powered by petrol or diesel, including those combined with another propulsion source, with a power output not exceeding 80 kW (approximately 109 CV).
Motorcycles and mopeds	Powered by petrol, including in combination with another propulsion source, with no power limit, provided that the taxpayer is not liable for road tax on any car with a power output of up to 80 kW.
Limit	One vehicle per individual, duly insured, identified in accordance with criteria laid down by the regulations.
Period	Payments for which the standard due date falls between 1 January and December 31, 2027.
Territory	Regions with ordinary status; regions with special status and autonomous provinces, subject to an agreement with each autonomous entity (paragraph 4).
Other aspects	No income limit or ISEE requirement. The super-stamp duty is not affected by this measure.

➤ Individuals

Eligibility criteria

The exemption applies to natural persons who, in 2027, are liable for the tax: as a rule, the owner, but also the usufructuary or the lessee. Holding a VAT number does not in itself constitute grounds for exclusion.

This includes petrol or diesel cars, including hybrids and dual-fuel petrol/LPG or petrol/natural gas vehicles. Purely electric cars are excluded from this measure, without prejudice to the exemptions and reductions already provided for them. The 80 kW threshold is inclusive and must be verified against the power rating indicated under item P.2 of the vehicle registration certificate or the Single Document, not against the engine capacity or the horsepower declared by the manufacturer; for hybrid vehicles, the power rating of the internal combustion engine applies, in accordance with the standard road tax rules. There are no restrictions on the vehicle's age or Euro emission class, and the concession applies only to passenger cars: lorries and motorhomes are not covered.

Motorcycles and mopeds are eligible for the concession regardless of power output, but only if they run on petrol, even in combination with another propulsion source. According to the letter of the law, purely electric motorcycles are not included. An essential condition is that the taxpayer must not be liable for road tax on any passenger car with a power output of up to 80 kW.

Time-related requirement

What counts is the date on which the standard payment deadline expires, not the period covered or the date on which payment is made. This has three practical consequences:

- A road tax disc expiring in December 2026, with payment due by January 2027, is eligible for the exemption.
- A road tax due by December 2026 remains payable in full, even if it covers months in 2027: there are no provisions for reduced payments or pro-rata refunds.
- A road tax arrears due in 2026 does not become exempt if paid in 2027; the regulation does not provide for any remission of penalties or interest.

The vehicle eligible for the scheme must be properly insured: simply having an engine power below the threshold is not sufficient.

Which vehicles are exempt

The taxpayer cannot choose which vehicle to claim the relief for: the legislation sets out an order of priority (Article 2, paragraphs 2 and 3).

- Where there are several eligible cars: the one with the lowest power output in kW is exempt; where power output is the same, the one for which the road tax would be lower is exempt.
- Cars and motorbikes: if the taxpayer is liable for road tax on at least one car with a power output of up to 80 kW, the exemption applies to the car and not the motorbike. Those who own only cars with a higher power output may, however, benefit from the exemption for their motorbike.
- Multiple motorbikes: the one with the lowest power output is exempt; where power outputs are equal, the one with the lower road tax charge is exempt. Multiple mopeds: the one with the earliest date of first registration.

Situation	Exempt vehicle	Note
Three cars with power outputs of 51, 66 and 74 kW	51 kW car	The other two are subject to tax
Cars with 60 and 75 kW and motorbikes with 35 kW	60 kW car	75 kW motorbikes and cars are subject to tax
A 110 kW car and a petrol-powered motorbike	Motorbikes	The car pays
Spouses, each registered as the owner of a car up to 80 kW	Both cars	The limit applies per person, not per household

➤ The examples are based on the guidelines issued by the ACI

Common scenarios

- Household. The one-vehicle limit applies to each individual: a household may be entitled to multiple exemptions if the vehicles are registered to different people.

- Joint ownership. The decree does not lay down specific rules: one cannot assume either that the benefit is doubled or that there is free choice as to which joint owner to attribute it to, particularly when one of the joint owners owns other vehicles.
- Leasing and long-term hire. What matters is the status as a taxable person, not ownership. A natural person user who is liable for the tax may benefit from the exemption; the fact that the road tax is included in the hire charge or actually paid by the leasing or hire company is not, in itself, decisive.
- Purchases, sales and scrappage in 2027 (including following inheritance). There is no provision for the automatic transfer of the benefit from one registration number to another, nor can a second exemption be assumed in the same year.
- Existing exemptions (for example, for vehicles belonging to people with disabilities, those of historical interest or electric cars). These continue to apply in accordance with their own rules; coordination with the new exemption is not regulated.
- Procedure and direct debit. The legislation does not require applications or forms: the operational procedures will be defined by the regions, autonomous provinces and the ACI. It is not necessary to cancel the direct debit for road tax, but it is advisable to check the arrangements with the relevant authority.

➤ **Businesses**

Exclusion of companies and organisations

The exemption is reserved for natural persons. Vehicles owned by partnerships and companies, cooperatives, consortia, bodies and associations are therefore excluded, even where the members are natural persons. For company car fleets, therefore, road tax for 2027 remains payable under the ordinary rules and must be factored into expenditure budgets.

Option to opt for tax regimes in the tax return

The tax return form is the means by which taxpayers must notify the Revenue Agency of their intention to opt for the following regimes:

- The option for the 'transparency' taxation regime for limited companies, i.e. the possibility of applying a taxation mechanism similar to that of partnerships to limited liability companies (S.r.l.) as well, so that the income earned is taxed directly on a pro rata basis at the level of the members (subsequent distributions of profits will not be taxed). This option applies both to 'full transparency', where the shareholders are other limited companies, and to 'partial transparency', where the shareholders are individuals. The option is binding for three financial years. The 'Redditi' tax return form may be used to notify the exercise of the option, the revocation of the option or the confirmation of the pass-through taxation regime.
- Option for the consolidated tax regime, i.e. the possibility of determining a single taxable base for the consolidated group. The option is binding for three financial years.
- Option for the tonnage tax regime, i.e. the optional flat-rate scheme for determining the taxable income of maritime companies. The option is irrevocable and lasts for 10 financial years;
- the option to increase the deduction for research and development costs relating to copyright-protected software, industrial patents and designs and models ('Patent Box'). This option is binding for five financial years, is renewable and irrevocable.
- Option to apply IRAP in accordance with accounting (rather than tax) rules for IRPEF taxpayers (both partnerships and sole traders) under the ordinary accounting regime. In this case, the option (or its revocation) is not exercised via the 'Redditi' form, but via the regional tax return. The option is binding for three financial years (and, if not revoked, is renewed for a further three years). This means, for example, that a general partnership (S.n.c.) using the ordinary accounting regime which intends to calculate IRAP in accordance with accounting rules with effect from the 2026 tax year must indicate this choice in the tax return form for the 2025 tax year, which must be submitted electronically to the Revenue Agency by 2 November 2026 (as the standard deadline of 31 October 2026 falls on a Saturday).

Options in the tax return



In the past, each of these regimes had specific procedures for exercising the option, revoking it and renewing it (still in force where the option relates to a year in which no tax return is filed, as in the case of the first year of business); the rules currently in force, as amended by Legislative Decree No. 175/2014, stipulate that choices must be specified in the tax return filed for the tax year from which the option is to be exercised.

Article 7-*quater*, paragraph 27, of Decree-Law No. 193/2016 introduced the automatic renewal of options to join the special schemes:

- The national and global tax consolidation schemes.
- Tax transparency.
- The *tonnage tax*.

Therefore, for those who are already applying these schemes, no further notification will be required: the aforementioned schemes will be automatically renewed for the period provided for by law, unless the option is expressly revoked.

Use of a specific form

The obligation to submit the specific form approved by Revenue Agency Directive No. 161213/2015, entitled '*Notifications for the tonnage tax, consolidated, transparency and IRAP option schemes*', remains in the following cases:

- By the parent company within 3 months of the event that led to a change in the tonnage tax group.
- By the consolidating company within 30 days of the occurrence of the event that led to the termination of group taxation, within 30 days of the deadline for submitting the tax return for the final tax period of the three-year period, in the event of revocation, or within 30 days of the response to the taxpayer's advance ruling request regarding the continuation of the consolidated tax regime, in the event of confirmation of the option.
- By the investee company within 30 days of the event that led to the option for the tax transparency regime ceasing to be effective, or by the end of the tax period from which the tax effects of the extraordinary transaction take effect, in the event of confirmation of the option.
- By the entity which, being in its first year of operation or in other specific cases, exercises the option for one of the *tonnage tax*, consolidated tax, tax transparency or IRAP calculation regimes based on accounting rules, by the deadline for submitting the annual tax return.

Failure to file a VAT return: rules for automated tax assessment now in place

By means of the Director-General's Order ref. no. 239129 of 28 August 2026, the Italian Revenue Agency has laid down the implementing provisions for the new Article 54-bis.1, Presidential Decree No. 633/1972, introduced by Article 1, paragraph 111, letter a), of Law No. 199/2025 (the 2026 Budget Law), which allows the tax authorities to assess VAT due even against those who have not filed their annual return. This is an automated check, essentially similar to that already provided for under Article 54-bis for returns that have been submitted, which utilises the information now available to the Agency (electronic invoices, electronic payments, periodic VAT assessments and payments) to calculate the tax due without having to initiate a full tax assessment, although this remains a possibility at all times.

The relevant legislation



Article 54-bis.1 of Presidential Decree No. 633/1972 provides that, in the event of failure to submit the annual VAT return, the Agency may assess the tax due – including through automated procedures – on the basis of electronic invoices issued and received, electronic payments and notifications of periodic tax assessments, net of any payments already made. The assessment is carried out by December 31, of the seventh year following the year in which the return should have been filed, without prejudice to any tax assessment proceedings.

When a return is deemed not to have been filed

In addition to cases of non-submission, the provision specifies that a return is also deemed to have been omitted if it is submitted entirely devoid of data relating to supply transactions, which are necessary to determine the turnover and the tax due. It is therefore not sufficient to submit a 'blank' form to avoid the procedure.

The data used and the calculation of tax

The tax assessment is carried out on the basis of the following data, all of which can be accessed by the taxpayer and the authorised intermediary (the first three via the *'Fatture e Corrispettivi'* portal, and payments via the *'Cassetto fiscale'*):

- Electronic invoices issued and received, limited to 'invoice data'.
- Electronic payments transmitted.
- Submitted periodic VAT returns (LIPE).
- VAT payments made for the tax period under review.

The VAT payable arising from invoices issued, payments and LIPE returns is reduced by the VAT credit arising from invoices received and LIPE returns, as well as by payments made. Please note: any VAT credit arising from the previous year's return is not taken into account. The penalty for failure to file a return referred to in Article 5(1) of Legislative Decree No. 471/1997 (120 per cent) and interest for late entry in the tax roll (4 per cent per annum) are applied to the tax thus determined.

Notification to the taxpayer and the 60-day period for clarifications

If the audit reveals that tax is due, the outcome is notified via certified email (PEC) to the address recorded in the INI-PEC register or to any special digital address that may have been designated; if delivery fails, notification is sent by registered post with acknowledgement of receipt. The notification, accompanied by a detailed breakdown of the invoices and payments taken into account, is also made available in the *'L'Agenzia scrive'* section of the Tax Portal.

Within 60 days of receipt, the taxpayer may report any data or elements that have been overlooked or incorrectly assessed by contacting the relevant Provincial Directorate based on their tax domicile as at the date on which the return should have been filed (or the Regional Directorate for taxpayers with a turnover, revenue or remuneration of not less than 100 million euros). If the amounts are recalculated, the 60-day period begins from the date of the final notice.

It should be noted that receipt of the notification precludes the application of Article 5, paragraph 1-bis, of Legislative Decree No. 471/1997, i.e. the more favourable penalty regime provided for a omitted return filed late by the deadline for the following year's return.

Payment and collection

	Payment within 60 days	Failure to pay
Penalty	Reduced to one third (40 per cent of the tax)	In full (120 per cent of the tax)
Interest	3.5% per annum, up to the last day of the month preceding the processing of the notification	4 per cent per annum (Article 20, Presidential Decree No. 602/1973)
Method	Form F24 with tax codes to be established by a specific resolution	Direct entry onto the tax roll on a definitive basis
Limits	No set-off and no payment by instalments pursuant to Article 3-bis of Legislative Decree No. 462/1997	Offsetting is excluded pursuant to Article 31 of Decree-Law No. 78/2010

In light of the new rules, it is therefore recommended that:

- Check that VAT returns for years still subject to audit have been filed correctly and, in the event of any omissions, consider filing them late before receiving the notification, as this would preclude the application of the more favourable penalty regime.

- Check the consistency of the data on the 'Fatture e Corrispettivi' portal and in the 'Cassetto fiscale' (invoices, payments, LIPE and tax payments), as these will form the basis of the tax assessment;
- Regularly monitor the certified email (PEC) account registered with INI-PEC and the 'L'Agenzia scrive' section, promptly forwarding any correspondence received to your accountant (where this is not handled internally by the company).
- Plan the necessary cash flow in good time: the amount must be paid in a single instalment within 60 days, without any instalments or set-offs.

Generic invoices at risk of VAT deduction: the Court of Cassation intervenes

In Order No. 12624 of May 5, 2026, the Court of Cassation revisits two issues of significant practical impact: the procedures for intra-proceeding cross-examination in harmonised tax matters and the level of detail a invoice must contain to allow for VAT deduction (and the deduction of the cost). The message is clear: an invoice that merely refers generically to a contract, without describing the services provided and the party that benefited from them, does not comply with Article 21 of Presidential Decree No. 633/1972 and loses the presumption of accuracy.

The case

A property company, which subsequently went into liquidation, had deducted VAT on 13 invoices from a solicitor bearing only the wording '*Advance payment for legal advice. Professional mandate dated 4 October 2010*'. However, the mandate referred to had been signed by its sole shareholder and contained no reference to services rendered to the company. The tax authorities had refused the deduction; the appeal judge had quashed the assessment, but the Court of Cassation upheld the tax authorities' appeal, referring the case back to the Apulia Regional Tax Court of Appeal.

The right to be heard is 'open-ended'

In harmonised taxes such as VAT, the right to be heard during the proceedings is mandatory, but it is not subject to a fixed format: it is sufficient for it to be effective, whatever method is adopted. The invitation to the company to appear and provide data, information and clarifications was therefore valid, without the need to resort to the invitation under Article 5-ter of Legislative Decree No. 218/1997; and, once the adversarial procedure has been initiated, there is no need to investigate the 'resistance test'. For documents issued today, the general provisions of Article 6-bis of Law 212/2000 apply (document template and a 60-day deadline for comments).

Generic invoice: the presumption of accuracy no longer applies

Referring to its own case law and the Judgment of the Court of Justice of the European Union of 15 September 2016, Case C-516/14 (*Barlis 06*), the Court states that:

- The invoice must specify the scope and nature of the services and the date on which they were provided (Article 226(6) and (7) of Directive 2006/112/EC), to enable the verification of tax and the right to deduct.
- The presumption of accuracy applies only if the invoice is in order within the meaning of Article 21: otherwise, the document does not constitute grounds for a tax credit or a deduction, and the tax authority may challenge the validity of the transactions.
- A general reference to a contract is not sufficient, particularly if it was entered into by a different party: the sole shareholder remains a legal entity separate from the company.
- The tax office must also take into account any supplementary information provided by the taxpayer, who nevertheless bears the burden of proving the conditions for the deduction.

The relevant provision: the mandatory contents of an invoice

Article 21(2) of Presidential Decree No. 633/1972 – set out below – lists the mandatory details that must appear on an invoice. The ruling refers in particular to points (e) (identification of the customer) and (g) (nature, quality and quantity of goods and services).

Letter	Mandatory content
a)	Date of issue
b)	Sequential number uniquely identifying the invoice
c)	Details identifying the supplier or service provider (and any tax representative or permanent establishment)
d)	VAT number of the supplier or service provider
e)	Identification details of the transferee or customer (and any tax representative / permanent establishment)
f)	VAT number of the purchaser or client (EU VAT identification number; tax reference number if a private individual)
g)	Nature, type and quantity of the goods and services covered by the transaction
g-bis)	Date of the transaction or of payment of the consideration, if different from the date of issue
h)	Consideration and data for determining the taxable amount
i)	Consideration relating to goods supplied by way of a discount, premium or rebate
l)	Tax rate, amount of tax and taxable amount, rounded to the nearest cent
m)	Registration and usage details for EU supplies of new means of transport
n)	Reference to an invoice issued by the purchaser/client or a third party

To summarise, therefore, the invoice must clearly indicate the customer and the nature, quality and quantity of the services provided: a generic description or a reference to a contract entered into by others undermines the presumption of accuracy and shifts the burden of proof regarding the actual occurrence of the transactions onto the taxpayer, on pain of forfeiting the right to deduct VAT and the deductibility of the cost.

In practical terms, in order to avoid potential challenges from tax inspectors, the following approach is therefore recommended:

- Check that input invoices (for consultancy, professional services, intra-group services) describe the nature, subject matter and period of the services, avoiding terms such as 'consultancy' or 'advance payment'.
- If the invoice refers to a contract, ensure that it is made out to the invoice recipient; if not, request a supplementary invoice.
- Keep supporting documentation (assignments, reports, opinions, correspondence, timesheets).

Supplementary pensions: the new TFR3 form completes the reform of automatic enrolment

With the interministerial decree of 4 September 2026, the Ministry of Labour and Social Policies introduced the new TFR3 form, thereby completing the regulatory framework for the supplementary pension reform provided for in the 2026 Budget Act. The form is intended for private-sector workers employed on or after June 30, 2026 and serves as the operational tool for managing the new rules on automatic enrolment in supplementary pension schemes.

The most significant change concerns first-time employees, for whom the legislator has provided for a mechanism of automatic enrolment in a supplementary pension scheme, unless they choose otherwise within 60 days of being hired.

The TFR3 form clearly distinguishes between first-time employees and those who have previously held employment contracts. For the latter, it is particularly important to verify whether they were previously enrolled in a supplementary pension scheme funded, in whole or in part, by their severance pay (TFR). Indeed, whilst for employees not on their first job who are not enrolled in any supplementary pension scheme funded by their severance pay, the standard regime set out in Article 2120 of the Civil Code continues to apply, in the case of an existing pension enrolment, the employee has 60 days to specify

the allocation of their accruing severance pay; in the absence of a choice, the automatic enrolment mechanism applies.

A central role is assigned to the employer's duty to provide information. Before completing the form, the company is required to provide the employee with comprehensive information setting out the applicable collective agreements or contracts relating to supplementary pension schemes, the pension scheme to which automatic enrolment applies, how the new mechanism works, the options available within the 60-day period, and the various methods for allocating the severance pay, along with the relevant timeframes. The TFR3 form is therefore not merely a record of the employee's choice but also serves as proof that the employer has fulfilled its duty to provide information.

If an option is not exercised within the prescribed time limit, for first-time employees the entire accruing TFR is allocated to the pension scheme identified by the applicable collective agreements or contracts. Where multiple pension schemes are provided for, the allocation is made – unless otherwise agreed at company level – to the scheme to which the largest number of the company's employees belong. In the absence of a scheme identified through collective bargaining, the residual supplementary pension scheme provided for by current legislation applies instead. Automatic enrolment also entails the payment of the employer's contribution in accordance with the provisions of the applicable agreements, whilst the employee's contribution is not compulsory where the gross annual remuneration is less than the amount of the social allowance.

The employee retains, however, the option to opt out of automatic enrolment and retain their severance pay (TFR) under the standard scheme, or to expressly allocate their severance pay to a different supplementary pension scheme. In cases permitted by collective agreements, they may also determine the amount of severance pay to be transferred and, provided the income criteria are met, choose not to pay their own contribution.

Particular attention must also be paid to the obligations following the expiry of the 60-day period. In the event of automatic enrolment, the employer notifies the relevant pension scheme of the enrolment and commences payments from the month following the expiry of the period allowed for making a choice. However, the financial effects take effect from the date of employment and the first payment includes the amounts accrued since the start of the employment relationship.

Changes to the rules on sickness benefits: INPS broadens the definition of the first day of the event

In Circular No. 92 of September 4, 2026, the INPS amended an established interpretative guideline regarding the identification of the first day of sickness relevant for social security purposes. The change concerns the recognition of the day immediately preceding the date on which the medical certificate was issued, with direct implications for the waiting period, the start date of the sickness benefit and the calculation of the maximum qualifying period.

The Institute reiterates that, as a general rule, the period of sickness commences on the date the medical certificate is issued, as temporary incapacity for work must be ascertained and certified by a doctor through a clinical assessment. This date determines the calculation of the first three days of the waiting period for which the INPS does not pay benefits, the application of benefit rates, the calculation of the maximum benefit period, and the possible application of the consequences provided for in the event of non-compliance with obligations relating to the state of illness.

In the past, it was already permissible to recognise the day preceding the date of certification, provided that the doctor indicated in the certificate that the worker had been unwell since the previous day and that the examination had been carried out at home. This provision was justified by the way general practitioners organise their work, as they may carry out home visits even on the day following the patient's request.

The main change introduced by the circular is the extension of this possibility to include examinations carried out at the attending doctor's surgery. The INPS has adopted an interpretation more favourable to workers, recognising social security cover also for the day immediately preceding the date the certificate was drawn up, regardless of where the examination takes place.

Backdating, however, continues to be permitted within strict limits. The certificate must state, in the field 'Declares to have been unwell since...', the day immediately preceding the consultation; if the date indicated is more than one day earlier than that of the certificate, social security cover cannot apply. Any possibility of retroactively certifying longer periods of sickness is therefore excluded.

A further restriction applies to public holidays falling on weekdays, as well as Saturdays and Sundays. In such cases, the preceding day cannot be made up under the new system, as the worker is required to contact the out-of-hours medical service.

Correctly identifying the first day of the sick leave is particularly important from a financial perspective. For workers covered by INPS social security protection, sickness benefit generally commences from the fourth day of absence, whilst the first three days constitute the waiting period. Bringing forward the recognition of the sickness by one day may therefore also bring forward the start date of the benefit and affect the overall calculation of the period eligible for benefit.

The new interpretation applies not only in cases of an initial sick note but also in cases of continuation or relapse of the illness. The certification requirements, however, remain unchanged and continue to be met primarily through the electronic submission of the medical certificate to the INPS.

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

Below we highlight the main obligations from October 16, 2026, to November 15, 2026, we would like to draw our clients' attention to the fact that the deadlines listed take into account the rollover to the next working day for obligations falling on a Saturday or public holiday, as established by Article 7.

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	
October, 16	Monthly VAT payments Today is the deadline for paying any VAT due for the month of September. Monthly VAT taxpayers who have outsourced their accounting to third parties (Article 1, paragraph 3, Presidential Decree No. 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 September, relating to income from employment, coordinated and continuous collaboration arrangements, occasional payments, and partnerships. Payment of withholding tax By today, withholding agents must pay the withholding tax collected in September: - 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 payments made in September 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 September 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
October, 26	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 third quarter. ENPAIA – Declaration and payment of social security contributions relating to wages paid to agricultural workers in the previous month
October, 31	CIGO – Submission of applications for Ordinary Wage Supplement (Cassa Integrazione Guadagni Ordinaria) for objectively unavoidable events that occurred in the previous month, for industrial and construction firms SINGLE EMPLOYMENT REGISTER – Deadline for entries relating to the previous month
November, 2	Redditi form, IRAP, Form 770 Today is the deadline for the electronic submission to the Revenue Agency of income tax returns, IRAP returns and Form 770 for data relating to the 2025 tax year. Form TR Today is the deadline for submitting a claim for a refund or for offsetting the quarterly VAT credit relating to the third quarter of 2026, provided the regulatory requirements are met. Reinstatement of tax status Today is the deadline for exercising the right to regularise one's tax position: anyone who has forgotten to exercise an option, fulfil a requirement or submit a notification necessary to benefit from tax relief or to access optional schemes may regularise their position in accordance with the procedures set out in Article 2(1) of Decree-Law No. 16/2012. Submission of the Individual Uniemens 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 September. 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 August. INPS – Monthly remuneration and contributions declaration (individual UNIEMENS) 770/2026 – electronic submission of Form 770/2026
November, 15	Accounting entries Last day for the cumulative entry in the register of sales in the case of tax receipts and invoices, and for the entry of the summary document for invoices under 300 euros relating to the month of October. Deferred invoicing Today is the deadline for issuing and recording deferred invoices for deliveries or dispatches that took place in October. Accounting entries for amateur sports clubs Today is the deadline for amateur sports clubs to record payments and income received from commercial activities carried out in October. The same provisions apply to non-profit organisations.

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