



To whom it may concern

Reggio Emilia, June 26, 2025

MEMORANDUM N. 43/2025

Of counsel

Dott. Sandro Guarnieri

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott. Daniele Pecora

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott. Matteo Giovannini

Avv. Francesca Palladi

Insight

Subject: News of the Tax Decree

Decree Law No. 84, June 17, 2025, introduced some tax innovations affecting businesses.

1) Travel expense tracking requirement limited to expenses incurred in Italy

By amending Art. 51 co. 5 of the TUIR, the requirement of payment by traceable means for the non-competition with income of expenses related to employee travel is limited to expenses incurred in the territory of the state.

Therefore, only reimbursements of expenses incurred in the territory of the State (not also abroad) for food, lodging, travel and transportation made by means of non-scheduled public services referred to in Art. 1 of L. 21/92 (cabs or chauffeur-driven car rental), for transfers or missions, do not contribute to income if the payments of the aforementioned expenses are made by bank or postal deposit or by other payment systems provided for in Art. 23 of Legislative Decree No. 241/97.

The new provision applies to expenses for food, lodging, travel and transportation by means of non-scheduled public buses referred to in Article 1 of Law 21/92 "incurred as of the tax period in progress as of the effective date of this decree," i.e., as of 2025 for "solar" individuals.

2) Extension of tax payment for ISA subjects

Article 13 extended the tax payment deadline from next June 30 to July 21 for taxpayers subject to the synthetic indices of reliability (ISAs).

So according to the mentioned provision, payments for the above-mentioned taxpayers will have to be made:

- by July 21, 2025 (instead of by June 30), with no surcharge;
- from July 22 to August 20, 2025 (instead of by July 30), with a surcharge of 0.4%.

SGB & Partners

Sede legale

Via Meuccio Ruini, 10

42124 Reggio Emilia

CF e Piva 01180810358

Tel. +39 0522 941069

Fax +39 0522 941885

Mail info@sgbstudio.it

Web www.sgbstudio.it



3) Reverse accounting in the transportation and freight handling and logistics services sectors

The scope of application of the provisions introduced by Budget Law 2025 (L. 207/2024) that provide for reverse charge in the logistics sector and, on a transitional basis, an optional VAT payment regime by the principal of the service is modified.

With the amendment made by DL 84/2025, the previous condition that limited its application only to contracts or negotiated relationships characterized "by prevalent use of labor at the principal's places of business with the use of capital goods owned by the principal or traceable to him in any form" is eliminated.

The Firm remains available for any clarifications.

SGB & Partners - Commercialisti

SGB & Partners

Sede legale
Via Meuccio Ruini, 10
42124 Reggio Emilia
CF e Piva 01180810358

Tel. +39 0522 941069
Fax +39 0522 941885
Mail info@sgbstudio.it
Web www.sgbstudio.it