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Merano, 7th of April 2026

News in the area of tax law

Ladies and Gentlemen

With this newsletter we would like to inform you about the following news:

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1. Short-Term Rentals: Flat Taxation at 5%

Due to the new rules coming into effect in 2026, landlords with more than two short-term rental units will automatically be considered entrepreneurs and must register for a VAT number. Those who switch to the flat-rate taxation regime as private landlords can generally benefit from the reduced 5% substitute tax, since previously privately carried-out rentals are not considered a continuation of a professional activity. This often results in a significant tax advantage compared to the previous private rental regime, for example when compared with the *cedolare secca*. Additional relief is possible if there is no obligation to pay INPS commercial social-security contributions. However, access to the flat-rate regime is not available to all landlords, as various exclusion criteria apply.

We recommend coordinating with us to evaluate the eligibility requirements and possible savings related to switching to the flat-rate taxation regime.

2. Tax Residence: Clarification of Pre-2024 Rules

Until December 31, 2023, the tax residence of individuals was assessed primarily based on where their economic and professional interests were centered. Starting in 2024, however, the personal and family center of life becomes the main criterion.

A recent clarification confirms that, for tax audits concerning years before 2024, economic interests remain decisive: even if personal ties exist abroad, tax residence is considered to be in Italy when the main activities and economic interests are concentrated in Italy.

3. Influencers and Creators as a High-Risk Tax Group

Influencers and content creators are increasingly attracting the attention of tax authorities. The most common irregularities involve omitted or incomplete tax returns. Due to the rapid evolution of digital business models, they are considered “complex taxpayers.” Their sources of income are diverse—sponsorships, commissions, advertising revenue, image rights, product sales, or subscriptions—making tax classification more difficult.

Labor-law categorization is also not automatic. Depending on the degree of autonomy, their activity may be considered self-employment, collaboration, dependent employment, or even business income.

The financial police are focusing especially on discrepancies between popularity and declared economic capacity. The most frequent red flags include missing or partially declared income, shell companies, and artificial relocations of tax residence abroad.



If there is any uncertainty, we strongly recommend getting in touch with us.

Please do not hesitate to contact us for further information.

Yours sincerely

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