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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. The “Single Authorization” with the Revenue Agency

The Italian tax administration has introduced a new instrument, the so-called single authorization (Italian: “Delega Unica”), which significantly simplifies the management of powers of attorney vis-à-vis the Revenue Agency.

With the single authorization, taxpayers can grant their tax advisor or an authorized intermediary a single comprehensive power of attorney. This replaces the previously required separate authorizations for various services (e.g. access to the tax account, access to communications from the tax authorities, or electronic notifications).

The aim of this innovation is, in particular, to simplify administrative procedures, make communication with the Revenue Agency more efficient, and promote the digital management of authorizations.

The authorization is registered electronically and is generally valid for four years. It can be renewed or revoked at any time.

Activation of the single authorization is possible in two ways:

Direct activation by the taxpayer

The taxpayer can activate the authorization independently via their personal area on the Revenue Agency’s website. Access is granted via the digital identification systems SPID, CIE (Electronic Identity Card), or CNS (National Services Card). The desired services can then be enabled for the authorized intermediary.

Activation via the intermediary

Alternatively, the intermediary can submit the authorization exclusively in digital form, provided it is digitally signed or signed using CIE. In this case, the authorization generally remains valid until December 31 of the fourth year following its activation, unless it is revoked or terminated earlier.

We recommend that our clients activate the digital identification systems SPID, CIE, or CNS, as this can simplify numerous administrative processes and speed up communication with the tax authorities.



2. Relocation incentive – Change of residence

Employees who benefit from the relocation incentive and move their tax residence from a region in Southern Italy to a region in Central or Northern Italy lose the increased tax benefit of 90%. In this case, only the general benefit of 70% tax-exempt income applies.

According to the tax authorities, this change has retroactive effect starting from the first year in which the regime was applied. Affected employees must therefore repay the difference in income tax, as well as the corresponding surcharges and interest. Employers may also be affected, as a change of residence at the beginning of the year may require adjustments to payroll tax calculations that have already been carried out.

This interpretation is viewed critically in some parts of the professional literature, as such a retroactive loss of the benefit is not explicitly provided for in the law. It is therefore possible that disputes may arise in the future.

Please do not hesitate to contact us for further information.

Yours sincerely

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