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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:

Table of contents

1. Caution When Outsourcing Labor-Intensive Services	1
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1. Caution When Outsourcing Labor-Intensive Services

Outsourcing labor-intensive activities (e.g., cleaning, logistics, and construction services) to external service providers is widespread. However, it can involve significant risks, particularly where the service provider lacks an independent organizational structure or fails to comply with its tax and social security obligations.

In such cases, the tax authorities may classify the arrangements as sham transactions or as unlawful employee leasing. Potential consequences include the loss of input VAT deduction rights, additional tax assessments, and, in certain circumstances, criminal liability for the company and its corporate officers. Economic risks, such as bank account freezes, exclusion from tender procedures, and reputational damage, should also not be underestimated.

To minimize these risks, it is essential to carefully select service providers and continuously monitor their compliance. Only partners with a demonstrable organizational structure, their own employees, and proper compliance with tax and social security obligations should be engaged. Service agreements should be drafted in a clear and legally robust manner and should include appropriate protective clauses (e.g., suspension of payments or termination rights).

Please do not hesitate to contact us for further information.

Yours sincerely

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