

2026 MILLEPROROGHE DECREE

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Legislative Decree No. 200/2025 ("Milleproroghe 2026"), published in the Official Gazette on 31 December 2025, concerns urgent provisions relating to the deferral of statutory deadlines and entered into force on 31 December 2025.

This circular summarizes the main extensions of interest to professionals, businesses, and employers, with particular reference to tax matters.

Consolidated Tax Codes	The entry into force of the following Consolidated Tax Codes approved so far under the Tax Reform has been postponed to 1 January 2027: • Administrative and criminal tax penalties; • Minor central government taxes; • Tax litigation; • Payments and tax collection; • Registration tax and other indirect taxes.
Shareholders' and members' meetings of companies and entities	The 2026 <i>Milleproroghe</i> Decree extends until 30 September 2026 the special rules on the holding of meetings provided for by Article 106 of Decree-Law No. 18/2020, applicable to joint stock company (S.p.A.), partnerships limited by shares (S.a.p.A.), limited liability companies (S.r.l.), cooperatives, mutual insurance companies, associations and foundations. Until that date, even by way of derogation from the by-laws: • Capital companies, cooperatives and mutual insurance companies may provide for electronic or postal voting and for meetings held entirely by means of telecommunications, without the need for the physical presence of the chairperson, secretary or notary. • Limited liability companies (S.r.l.) may allow voting by written consultation or by written consent, even if the by-laws provide otherwise.



Cadastral update for open-air accommodation facilities	The 2026 <i>Milleproroghe</i> Decree extends until 15 December 2026 the deadline by which open-air accommodation facilities must file the new cadastral declarations relating to mobile overnight accommodation units
Recovery of State aid	The 2026 <i>Milleproroghe</i> Decree extends until 31 December 2027 the deadline for the notification of tax assessment notices by the Tax Authorities concerning tax State aid not subject to the issuance of granting measures.
Catastrophe insurance policies	The 2026 <i>Milleproroghe</i> Decree extends until 31 March 2026 the deadline by which micro and small tourism accommodation enterprises and those operating in the food and beverage service sector must comply with the obligation to take out catastrophe insurance policies.
Guarantee Fund for SMEs	The 2026 <i>Milleproroghe</i> Decree extends until 31 December 2026 the operational arrangements of the Guarantee Fund for SMEs. For 2026: • the maximum guaranteed amount per undertaking is confirmed at EUR 5 million; • Third Sector entities registered with the National Single Register of the Third Sector (RUNTS) and with the Economic and Administrative Index (REA) at the Companies' Register are eligible for the Fund's guarantee; the eligible amount per transaction is EUR 60,000; • the Fund's guarantee remains free of charge for micro-enterprises; • undertakings classified in rating band 5 under the Fund's rating model are excluded from the guarantee; • no changes are made to the coverage percentages

Your reference professional in the firm is at your disposal to provide any further clarification.

**Kind regards
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