



Preventive Tax Agreement for the fiscal years 2025–2026 — Enrollment Procedures and Latest Clarifications



1. INTRODUCTION

Taxpayers who did not join the preventive tax agreement for the 2024–2025 biennium may join it, if eligible, for the 2025–2026 biennium. To this end, it is necessary to submit the CPB 2025–2026 form, which this year may be:

- attached to the ISA form and transmitted together with the income tax return;
- or transmitted separately.

The Italian Revenue Agency, in addition to having approved the CPB 2025–2026 form and the related submission procedures, has also provided some clarifications regarding the applicability of certain exclusion grounds from the biennial preventive tax agreement.

2. CPB 2025–2026 FORM

By way of Provision No. 172928 dated 9 April 2025, the Italian Revenue Agency has approved the form and related instructions for submitting the data required for the preparation and acceptance of the preventive tax agreement proposal for the 2025–2026 biennium.

The CPB 2025–2026 form includes the P section, intended for taxpayers applying the ISA regime; compared to last year, transmission methods have changed, as the form may be transmitted separately from the communication of data relevant to the ISA, and separately from the income tax return.

2.1. COMPLETION METHODS

The CPB 2025–2026 form follows a structure similar to the CPB 2024–2025:

- the first three fields (P01 to P03) concern the access conditions;
- fields P04 and P05 require the entry of income and production value relevant for the preventive tax agreement;
- fields P06 to P09 contain the proposed values;
- in field P10, acceptance of the preventive tax agreement proposal is expressed.

Compared to the previous version, three preliminary fields have been added for:

- the ISA code;
- the ATECO 2025 code for the main activity;

- the income type: business income (code 1) or self-employment income (code 2).

QUADRO P Concordato Preventivo Biennale	Codice ISA		
	Codice attività		
	Tipologia di reddito (1 = impresa; 2 lavoro autonomo)		
	Condizioni di accesso		
	P01	Presenza dei requisiti	<input type="checkbox"/> <small>Stampare la casella</small>
	P02	Assenza di cause d'esclusione <small>(Dichiarazione sostitutiva ai sensi degli articoli 46 e 47 del DPR n. 445/2000)</small>	<input type="checkbox"/> <small>Stampare la casella</small>
	P03	Presenza di eventi straordinari <small>(Dichiarazione sostitutiva ai sensi degli articoli 46 e 47 del DPR n. 445/2000)</small>	<input type="checkbox"/>
	Dati contabili		
	P04	Reddito rilevante ai fini del CPB	,00
	P05	Valore della produzione netta IRAP rilevante ai fini del CPB	,00
Proposta CPB			
P06	Reddito proposto ai fini del CPB p.i. 2025	,00	
P07	Reddito proposto ai fini del CPB p.i. 2026	,00	
P08	Valore della produzione netta IRAP proposto ai fini del CPB p.i. 2025	,00	
P09	Valore della produzione netta IRAP proposto ai fini del CPB p.i. 2026	,00	
Accettazione proposta CPB e firma dichiarazione sostitutiva righe P02 e P03			
P10	Accettazione della proposta di reddito di impresa/lavoro autonomo e del valore della produzione netta IRAP ai fini CPB per il p.i. 2025 e il p.i. 2026 in assenza di una proposta di concordato in essere per il biennio 2024-2025 e firma delle dichiarazioni sostitutive P02 e P03		<input type="text"/>
		FIRMA	<input type="text"/>

2.2. TRANSMISSION METHODS

As indicated in the instructions for the CPB 2025–2026 form and in Provision No. 195422 dated 24 April 2025, the transmission may be carried out in one of two ways:

- during the transmission of the income tax return, attaching the form to the ISA model;
- separately, together with only the front page of the REDDITI 2025 form.

In any case, joining the preventive tax agreement for 2025–2026 must be formalized by 30 September 2025, in accordance with the corrective Legislative Decree approved in preliminary form by the Council of Ministers on 13 March 2025.

Separate transmission

For separate transmission, the code “1 - Enrollment” must be indicated in the new “CPB Communication” box, which has been added to the “Type of Declaration” section of the REDDITI 2025 front page; in this case, only the following data must be included:

- personal information;



- the taxpayer's signature;
- the information regarding electronic submission by the authorized intermediary.

Transmission with the REDDITI and ISA forms

As an alternative to separate transmission, the CPB form may be transmitted together with the REDDITI and ISA forms. In this case, the deadline for submission is 30 September 2025 (instead of 31 October 2025).

Revocation of Enrollment

Provision No. 195422 of 24 April 2025 provides for the possibility of revoking the enrollment in the CPB 2025–2026 previously expressed. To this end, a CPB 2025–2026 form must be submitted, completing only the “ISA Code,” “Activity Code,” and “Income Type” fields. Revocation of the CPB form can only be submitted separately, together with the front page of the REDDITI 2025 form, and the code “2 - Revocation” must be entered in the “CPB Communication” box.

Revocation of the CPB 2025–2026 must be communicated by the final deadline of 30 September 2025; any revocations transmitted after this date will have no effect.

3. CRITERIA FOR DETERMINING THE CPB PROPOSAL

Ministerial Decree dated 28 April 2025 established the criteria by which the Italian Revenue Agency prepares the preventive tax agreement proposal for the 2025–2026 biennium for ISA taxpayers for the 2024 tax period.

3.1. METHODOLOGY

The criteria for formulating the agreed income and net production value (the so-called “methodology”) are similar to those defined for the CPB 2024–2025. Generally, the proposal is prepared using the data declared by the taxpayer and information linked to the application of the ISA, including data from previous years. Specifically, the starting point is the income declared for the 2024 tax period, adjusted based on:

- the results of the individual indicators applicable to the ISA;
- the performance of the activity over the last three tax periods, including the year of declaration;
- comparisons with sector reference values;



- the general economic trend as recorded by ISTAT for 2025 and 2026.

These criteria are used to formulate a proposed income amount aimed at achieving a tax reliability score of 10 over the two years covered by the preventive tax agreement.

3.2. TERMINATION OF THE CPB DUE TO EXCEPTIONAL EVENTS

Article 4 of Ministerial Decree 28 April 2025 confirms the applicability of exceptional circumstances already identified in Article 4 of Ministerial Decree 14 June 2024, which, if they result in actual income or production value reductions of more than 30% compared to those covered by the agreement, terminate its effects. Specifically, these events include:

- natural disasters for which a state of emergency has been declared;
- other extraordinary events that have caused damage to the business premises, rendering them totally or partially unfit for use, significant damage to inventory leading to a halt in production, the impossibility of accessing business premises, or the suspension of business activity due to the interruption of activity by a main customer affected by these events;
- voluntary, administrative, or judicial liquidation;
- leasing of the sole business entity;
- administrative suspension of the activity (with notification to the Chamber of Commerce) or suspension of the profession (with notification to the relevant professional association or pension fund).

3.3. REDUCTION OF THE PROPOSAL DUE TO EXCEPTIONAL EVENTS

The methodology for the CPB 2024–2025 allowing for a reduction of the income and production values proposed for the tax period ending 31 December 2025 in the presence of the above exceptional events (except for liquidation or leasing of the sole business entity) has also been replicated. In such cases, the following reductions apply:

- 10% if the activity has been suspended for 30 to 60 days;
- 20% if the suspension has lasted more than 60 days and up to 120 days;
- 30% if the suspension has lasted more than 120 days.

These extraordinary events must have occurred during the tax period ending 31 December 2025 and, in any case, prior to enrollment in the preventive tax agreement.



The presence and duration of the exceptional events must be indicated in field P03 of the CPB 2025–2026 form using codes 1 to 3.

4. CLARIFICATIONS REGARDING EXCLUSION GROUNDS

The scope of the preventive tax agreement (CPB) has recently been clarified by the Italian Revenue Agency through responses to advance tax rulings regarding the application of the ISA regime, eligibility conditions, and exclusion grounds.

4.1. APPLICATION OF THE ISA

The preliminary condition for evaluating the preventive tax agreement proposal is that an ISA has been approved and effectively applied for the business or professional activity carried out, and that no exclusion grounds apply. Therefore, eligibility does not depend solely on attaching the CPB form to the ISA form, as the CPB is precluded even when the ISA model is submitted solely for statistical purposes or for collecting data for future ISA elaboration. In essence, to join the preventive tax agreement for, for example, 2025 and 2026, there must be no exclusion grounds, and the communication of relevant ISA data must be completed and attached to the REDDITI 2025 form.

Corporate transformation

In response to ruling No. 109 dated 16 April 2025, the Italian Revenue Agency denied the possibility of joining the CPB 2024–2025 for a company that, in November 2022, underwent a transformation from a partnership to an LLC, extending the first fiscal year to 13 months pursuant to Article 76(2) of the TUIR.

In this situation, in the Agency's view, the exclusion ground for "start or cessation of activity" under Article 9-bis(6)(a) of Decree Law 50/2017 would apply for the period preceding the CPB's effective date (in this case, 2023), meaning that the taxpayer:

- does not apply the ISA;
- is not required to submit the ISA model;
- does not benefit from the ISA rewards regime;
- cannot join the CPB proposal for the following biennium.

4.2. EXEMPT INCOME EXCEEDING THE 40% THRESHOLD



According to Article 11(1)(b-bis) of Legislative Decree 13/2024, taxpayers whose income or income shares (in whole or in part) is exempt, excluded, or not included in the tax base for the preceding period in excess of 40% of total business or professional income are excluded from the preventive tax agreement.

“Patent box” benefit

In response to ruling No. 108 dated 16 April 2025, the Italian Revenue Agency clarified that the new “patent box” regime under Article 6 of Decree Law 146/2021 does not preclude access to the preventive tax agreement. This benefit does not constitute one of the exclusion grounds under the cited provision, as the reduction of taxable income under the patent box arises from the increase in deductible costs for an income that would otherwise be fully included in the taxable base.

4.2. CONTRIBUTION OF EQUITY INTERESTS BY A SHAREHOLDER

Article 21 of Legislative Decree 13/2024 provides, among other things, an exclusion ground for the CPB in the case of:

- companies or entities involved in mergers, demergers, or contributions of assets;
- or companies or associations under Article 5 of the TUIR that have undergone changes in the composition of shareholders or partners that increase the number of shareholders or partners, except in cases of inheritance.

In response to ruling No. 102 dated 15 April 2025, it was clarified that a CPB 2024–2025 agreement joined by an LLC does not terminate if its sole shareholder transfers or contributes their entire shareholding to another company.

In such cases, the exclusion ground related to mergers, demergers, or contributions does not apply, as the LLC that joined the CPB is neither the transferring nor the transferee entity; rather, it is the shareholder's shares that are transferred or contributed to another company. Similarly, the exclusion ground related to changes in the composition of shareholders does not apply, as it concerns only companies or associations under Article 5 of the TUIR, whereas the entity involved here is an LLC.