

newsletter  
**JULY 2018**

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**OVERVIEW CIRCULAR  
JULY 2018**



Studio  
**Arlati Ghislandi**

CONSULENZA  
DEL LAVORO E FISCALE

### **Employment protection for companies in receipt of State aid**

*Circular message 30 July 2018, no. 48*

The 'Dignity' Decree has introduced a law which, for the five-year period after the date of finalisation of the investments, aims at protecting employment at both Italian and overseas companies that have been in receipt of State aid, establishing the loss of the benefits if a significant reduction in employment has been ascertained.

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### **Recent amendments to the supplementary pension laws**

*Circular message 24 July 2018, no. 47*

From 14 July 2018 a law that provides individuals entitled to complementary benefits with more ample rights to information as well as the power to allow the fund to manage their personal position, even in the event of the loss of the subjective requirements foreseen for the payment of the contributions.

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### **The 'Dignity' Decree: the new laws for fixed-term employment contracts**

*Circular message 17 July 2018, no. 46*

On 14 July 2018 Decree Law no. 87/12 July 2018 ('Dignity' Decree), which introduces extremely important amendments to the regulations that govern fixed-term work contracts, significantly limiting the possibility of appeals compared to the pre-existing legal framework.

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### **Tax regulations for 'patriated' workers. Clarification on the requirements of a minimum period of residence in an overseas country**

*Circular message 13 July 2018, no. 45*

To access the income tax benefits, a subject with a degree who moves their fiscal residency to Italy (patriated) must have resided overseas for a period of at least two tax years.

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### **The 'Dignity' Decree: the new dismissal indemnity cap and employment protection laws**

*Circular message 9 July 2018, no. 44*

The Dignity Decree will increase the minimum and maximum indemnity cap for employees who are dismissed without good cause or justifiable reason and introduces employment protection laws for companies in receipt of State aid.

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### **Fixed-term employment and employment agencies: the novelties introduced by the 'Dignity' Decree**

*Circular message 6 July 2018, no. 43*

The Gazzetta Ufficiale is currently publishing the Decree Law, recently approved by the Council of Ministers, which introduces, without the prevision of a transitory period, significant amendments to fixed-term work contracts, including contracts established by employment agencies.

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**Tax-relief self-certification for declaring regular payment of national insurance contributions**

*Circular message 5 July 2018, no. 42*

From 9th July 2018, it will now be possible to verify the regular payment of national insurance contributions in real-time, to obtain tax or legal benefits, established by employment and social law, by sending a tax relief self-certification declaration certificate (DPA).

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**New regulations for residence permits for research and internships**

*Circular message 4 July 2018, no. 41*

On 5th July 2018, the amendments to the Testo Unico (Consolidated Text) that govern immigration and are aimed at regulating the entry and residency of foreign subjects for the purpose of both curricular and extra-curricular research, study and internships came into force.

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**Obligation to issue electronic invoice for fuel purchases postponed until 1st January 2019**

*Circular message 3 July 2018, no. 40*

The effective date of the electronic invoice law for vehicle fuel purchases made at service stations by VAT taxpayers has been postponed from 1st July 2018 to 1st January 2019.

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**Technology training tax credits indicated in the 'Piano Nazionale Industria 4.0' (National Industry Plan 4.0 )**

*Circular no. 39 of 2 July 2018*

Enacted on 14th May 2018, the Decree Law establishes the regulations on tax credits introduced by the Legge di Bilancio e Stabilità 2018 (Italian Budget and Stability Law 2018) to incentivise employee technology training, as laid out in the 'National Industry Plan 4.0'.