



Reward benefits are provided for taxpayers (companies or self-employed persons) who show high levels of tax reliability according to the **ISA** (Synthetic Indexes of Reliability).

---

#### Exemptions for Credit Offsetting

**Taxpayers with an ISA score of 9 or higher (for the year 2024)** are exempt from the **compliance certificate (visto di conformità)** to offset:

- Up to €70,000 of VAT credit accrued in 2025
- Up to €50,000 of direct taxes and IRAP accrued in 2024
- Up to €70,000 of quarterly VAT credit accrued in the first 3 quarters of 2026

These benefits also apply if the **average ISA score for 2023–2024 is at least 9**.

---

**Taxpayers with an ISA score between 8 and 9 (for the year 2024)** are exempt from the compliance certificate to offset:

- Up to €50,000 of VAT credit accrued in 2025
- Up to €20,000 of direct taxes and IRAP accrued in 2024
- Up to €50,000 of quarterly VAT credit accrued in the first 3 quarters of 2026

Valid also if the **average ISA score for 2023–2024 is at least 8.5**.

---

#### Exemptions for VAT Refund Requests

**Taxpayers with an ISA score of 9 or higher (for 2024)** are exempt from **both the compliance certificate and guarantees** for:

- Annual VAT credit refunds accrued in 2025 up to €70,000
- Quarterly VAT credit refunds (first 3 quarters of 2026) up to €70,000

Also valid if the **ISA average for 2023–2024 is at least 9**.

---

**Taxpayers with an ISA score between 8 and 9 (for 2024)** are exempt from compliance certificate and guarantees for:

- Annual VAT credit refunds in 2025 up to €50,000
- Quarterly VAT credit refunds in 2026 up to €50,000

Also valid if the **ISA average for 2023–2024 is at least 8.5**.

---

## **ISA 2024 Reward Benefits – Other Advantages**

### **1. Exclusion from the rules for “non-operating” companies**

Taxpayers are **not classified as “non-operating”** if:

- They have an ISA score of 9 or higher for 2024, or
  - An ISA average of 9 or higher for 2023–2024.
- 

### **2. Exclusion from audits based on “simple presumptions”**

Tax assessments **based on presumptions without direct evidence** cannot be carried out if:

- The ISA score for 2024 is at least 8.5, or
  - The average for 2023–2024 is at least 9.
- 

### **3. One-year reduction in the audit window**

The tax authorities have **one year less to perform assessments** if:

- The ISA score for 2024 is at least 8.  
(Applies to both business and self-employment income.)
- 

### **4. Exclusion from synthetic income assessment (Redditometro)**

The tax authorities **cannot use the “redditometro” tool** if:

- The ISA score for 2024 is at least 9, and
- The assessable income does not exceed two-thirds of the declared income.

Also valid with an average ISA score of at least 9 for 2023–2024.

---

### **Additional Conditions for Taxpayers with Multiple Types of Income**

If a taxpayer earns **both business and self-employment income**, they qualify for the benefits **only if**:

- They apply the ISA relevant to both income categories, and
  - They achieve a score equal to or above the minimum threshold for both ISAs.
- 

### ***Legal References***

*Article 9-bis, paragraph 11 of the Legislative Decree of April 24, 2017, No. 50, converted with amendments by Law of June 21, 2017, No. 96.*

---