Star companies and image rights in Italy: contracts with the company and the risk of tax recharacterisation

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IN SHORT

Artists, athletes and digital creators often entrust the exploitation of their image to an Italian limited liability company (S.r.l.) in which they hold shares. As of November 2026 there are no statutory provisions or Supreme Court precedents under which the mere absence of the word "image" from the corporate purpose, or the mere lack of a written contract, in itself renders the relationship invalid, attributes the income to the individual or makes the costs non-deductible. In a tax audit, however, documentary gaps count as evidential difficulties or as indications, within the conditions of the specific rule applied. The central point is not the by-laws but the title: which rights the company has received, from whom, for which uses and how it has exercised them.

The right to one's image and the company's title (Article 10 of the Civil Code and Articles 96-97 of Law 633/1941)

The right to one's image is a personality right: Article 10 of the Civil Code protects it against misuse, and Articles 96 and 97 of Law 633/1941 make the display, reproduction and

marketing of a portrait subject to the consent of the person portrayed. According to Cass. 1748/2016 the image cannot be alienated or transferred, and fame alone does not amount to consent; according to Cass. 27506/2008 and Cass. 24007/2023 consent is a unilateral act concerning the exercise of the right, not the right itself.

The company therefore receives **specific rights of use**, which may be broad and exclusive, and the wording "assignment of image rights" must be read in this sense. Nor does the individual's shareholding make the company the holder of the right: a title is needed that comes from the individual and is consistent with actual uses.

Contracts between the individual, the company and brands

The internal relationship between the individual and the company may serve different functions, each to be identified separately.

- a **licence or authorisation to use**, for defined purposes, media, territories and periods, possibly exclusive and with a right to sub-license; its subject matter must be determined or determinable (Article 1346 of the Civil Code);
- a **mandate**, with or without power of representation (Articles 1703 and 1705 of the Civil Code), depending on whether the contract with the brand remains the individual's or is concluded by the company in its own name;
- **organisational services** provided by the company, whose fee confers no rights over the image;
- **personal services** owed to the company, which do not arise from the licence alone or from the office of director.

Exclusivity, sub-licensing and further uses do not follow automatically from the existence of the relationship, and consent to a photo shoot does not cover images taken outside the agreed context (Cass. 24009/2023). The rights granted to the company must cover what the company promises the brand; a promise of a performance by the individual does not bind the individual (Article 1372 of the Civil Code).

Consideration and conflicts of interest (Articles 1394, 1395 and 2475-ter of the Civil Code)

The consideration must be determined or determinable. According to Cass. 24007/2023, where the exercise of a personality right is the subject of a contract with reciprocal obligations, the fact that the performance owed by the licensee is neither determined nor determinable renders the transaction void, unless, on a construction of its terms, the grant must be regarded as made free of charge.

The shareholder-director who holds the image right is, in practice, on both sides of the relationship. Article 1395 of the Civil Code makes voidable a contract that an agent concludes with himself, unless the principal has specifically authorised it or the content of the contract is determined so as to exclude any possibility of conflict; Article 2475-ter of the Civil Code governs, on its own conditions, conflicts of interest of the director of an S.r.l. Cass. 11439/2022, given in a case on a preliminary contract for real estate and based on general principles of agency, keeps the two situations separate: the principal's specific authorisation and the predetermination of the content, which are alternatives, are safeguards specific to a contract with oneself (Article 1395 of the Civil Code) and are irrelevant to a conflict of interest with a third party (Article 1394 of the Civil Code); for the latter, a community of interests and cohabitation between the agent and the third party, especially if arising from kinship or marriage, are indications that allow the lower court to find an intention to favour the third party and that the conflict was recognisable, and an unjustified gap between price and market value is one of the indicators of its existence, to be established on the facts. This gives rise, under civil law, to a distinction that this guide considers useful also for an image rights company, although the Court did not state it for this situation or with reference to the director of an S.r.l.: if the image right holder contracts with himself in his capacity as director, Article 1395 and Article 2475-ter of the Civil Code apply; if the company is represented by a different director who is a family member of the holder, the issue falls, according to this argument, within the conflict of interest under Article 1394 of the Civil Code and, for the managing body of the S.r.l., under Article 2475-ter of the Civil Code, in respect of which the authorisation or predetermination of content provided for by Article 1395 is not in itself decisive. In any event these are remedies to be established, not automatic nullities, and civil-law indicators, not tax rules.

Being free of charge is not in itself a ground of nullity or an indicator of abuse, and payment of a fee does not prove economic substance. A specific corporate decision on the essential terms is advisable (Article 2479-ter of the Civil Code on shareholders voting with a conflict of interest).

Form, evidence and certain date (Articles 1350 and 2478 of the Civil Code)

Authorisation to use one's image is not among the acts for which Article 1350 of the Civil Code requires written form, and it may be tacit (Cass. 10957/2010; Cass. 18276/2024). Tacit consent, however, covers only what the conduct makes unequivocal: it does not automatically prove exclusivity, sub-licensing, duration or royalties. A written contract therefore matters mainly as evidence.

Article 2478, last paragraph, of the Civil Code makes contracts with the sole shareholder enforceable against the company's creditors only if they appear in the directors' decisions book or in a written instrument with a certain date prior to attachment. For tax purposes a document without a certain date has less evidential weight, but it does not on that ground alone make the contract non-existent for tax purposes; since 16 September 2022 the burden of proving the alleged violations in court lies with the tax authorities (Article 7(5-bis) of Legislative Decree 546/1992). A document drawn up later may govern the future, but it does not acquire an earlier certain date.

Revocation of consent and termination of the relationship

Consent may be revoked even when the relationship is for consideration and for a fixed term (Cass. 1748/2016; Cass. 27506/2008). Revocation precludes further use, but does not release the person revoking from compensating any loss caused to the other party (Cass. 24007/2023): liability is possible, not automatic, and its conditions must be established. Revocation of consent and termination of the economic relationship remain separate matters; penalty clauses must be assessed under Articles 1382 and 1384 of the Civil Code. A

clause granting consent that is "irrevocable, perpetual and for any use" therefore cannot be regarded as certainly effective.

Corporate purpose and by-laws (Article 2463 of the Civil Code)

Article 2463 of the Civil Code requires the business constituting the corporate purpose to be stated, without prescribed wording: a purpose relating to advertising communication or production may already include the licences needed for campaigns, to be checked against the text.

Three corporate purposes of companies actually in operation show different degrees: the generic purpose, referring to advertising, sponsorship, promotion and services in the sports sector, without the word "image", of the company of a professional footballer that was the subject of the orders of 31 October 2025, in its reworded text; the purpose of an agency managing several talents, which provides for the management of their image and careers, including by way of "representation"; and the purpose of a company formed around a television and social media personality, built on the promotion and economic development of the image of that one person. In none of the three cases does the corporate purpose grant the company the use of the portrait, name or voice: the title remains a separate act of the individual.

Transactions that substantially change the corporate purpose are reserved to the shareholders (Article 2479 of the Civil Code). If licensing becomes a stable activity not covered by the existing clause, an amendment of the purpose for the future is advisable; it does not cure contracts already concluded. For tax purposes, inherence is measured against the business actually carried on, not the wording of the corporate purpose (Cass. 450/2018).

The risk of recharacterisation: interposition, abuse of law, inherence

A merely formal inconsistency, with consistent and provable facts, is normally not enough to support a challenge; the risk becomes real when the company collects revenue without a title that can be reconstructed or carries on no business of its own. Each rule has its own conditions and burdens.

- **interposition** (Article 37(3) of Presidential Decree 600/1973): the tax office must prove, including by serious, precise and consistent presumptions, that the individual is the actual owner of the income;
- **abuse of law** (Article 10-bis of Law 212/2000): the tax authorities prove the lack of economic substance and that undue tax advantages are the essential result; the taxpayer proves sound non-tax reasons, which are not marginal and may be organisational; the effect is that the advantages cannot be relied on against the tax authorities;
- **inherence** (Article 109 TUIR): this is a qualitative test referring to the business actually carried on (Cass. 450/2018); if the taxpayer indicates the facts linking the cost to the business, the tax authorities must prove the contrary elements (Cass. 33568/2022). The lack of a contract affects the evidence but does not by itself exclude deductibility.

Penalties are a consequence of a challenge, not a separate risk; for violations committed from 1 September 2024 they have been redetermined (Article 5 of Legislative Decree 87/2024): failure to file a return 120%, inaccurate return 70% (Article 1 of Legislative Decree 471/1997), failure to withhold 20% (Article 14).

The Supreme Court orders of 31 October 2025 on the company of a professional footballer

With orders nos. 28779, 28780, 28782, 28783 and 28784 of 31 October 2025 (Tax Section; tax years 2010–2014) the Court ruled on the company of a professional footballer, formed by the footballer, as holder of a large majority of the capital, and a family member to promote the footballer's image. The corporate purpose in the filed by-laws, in their reworded text, refers to advertising, sponsorship, promotion and sports services, without mentioning the image (the text in force in the tax years audited was not examined). The tax audit report described it as a sham interposition, with image rights assigned without consideration. The lower courts had found in favour of the taxpayer, holding that the formation of the

company was justified "as an alternative to appointing a sports agent" and finding, on the basis of a party-appointed expert report not challenged on that point, a residual tax saving "in the order of 1%".

The Court dismissed the Revenue Agency's appeals on abuse of law: choosing a contractual arrangement that is more favourable for tax purposes "is not, in itself, sufficient to constitute avoidance conduct", "the main indicator of abuse is the tax saving", and the complaints about tax convenience concern the merits. In orders nos. 28782, 28783 and 28784 the different deductibility of costs, argued with reference to Article 67 TUIR, was characterised as a "symptomatic indicator" of abuse, not as a separate breach of law.

Scope. The orders decide only on abuse of law and the assessment of evidence, not on interposition, contracts, the corporate purpose, VAT, international aspects, the characterisation of the individual's income or the regime following Legislative Decree 192/2024. The 1% is a finding of fact in that case, not a threshold, and the free-of-charge assignment and the company's minimal structure were not approved in the abstract. The outcome depended on the evidence and on the reasoning of the lower court, not on a general principle or on the wording of the by-laws: a company without structure is not, for that reason alone, safe from challenge.

Characterisation of the individual's income (Articles 54 and 67 TUIR)

Up to tax year 2023, Article 54(1-quater) TUIR (text in force on 31 December 2023) was the basis on which practice and case law (Cass. 12639/2024) treated fees for the exploitation of one's image as self-employment income. Legislative Decree 192/2024 repealed that paragraph and reworded Article 54 TUIR in all-inclusive terms, from the tax year in progress on 31 December 2024. Applying the earlier conclusions to the current text is an **inference**, plausible but not confirmed by practice or case law. For those who do not carry on the activity habitually, Article 67(1)(l) TUIR continues to apply to income from obligations to do, not to do or to permit; it remains open whether a permanent assignment of image rights may fall within Article 17(1)(g-ter) TUIR.

Advantages, costs and social security

An S.r.l. may respond to genuine organisational reasons, relevant under Article 10-bis(3) of Law 212/2000, but it entails governance and evidential costs and dependence on a person who can revoke consent. Retaining profits produces, as a first approximation, a deferral of personal taxation, not a definitive saving; royalties and fees shift taxable bases according to the facts; control of an S.r.l. carrying on activities attributable to those of the taxpayer bars access to the flat-rate regime (Article 1(57)(d) of Law 190/2014). Social security treatment depends on the role actually performed.

International aspects and documented cases

Each characterisation of the fee has its own connecting factor (Article 23 TUIR; Article 25 of Presidential Decree 600/1973): for a service performed in Italy, the place of the activity is decisive; fees paid to a non-resident company for artistic services performed in Italy on its behalf fall within Article 23(2)(d) TUIR, with the 30% withholding tax provided for by Article 25(2) of Presidential Decree 600/1973 where there is a withholding agent required to apply it; letter (c) applies only if the subject matter of the contract is genuinely a trademark or a protected work. According to the Commentary on the OECD Model (2017 version, para. 9.5), payments for *image rights* not "closely connected" with the performance "would generally not be covered by Article 17", unless they are "in substance" remuneration for activities covered by that Article (OECD Model 2017). Company residence (Article 73(3) TUIR) and controlled foreign companies (Article 167 TUIR) have their own separate conditions.

Three public cases confirm that corporate structure and title to the image remain separate.

- **a company formed around a television and social media personality**: the filed by-laws provide for the talent's exclusivity for as long as he or she is a shareholder, reserve licensing acts to the vote of the director appointed by the investor shareholder and allocate profits in a manner not proportional to shareholdings (under Article 2468(3) of the Civil Code), but contain no licence: governance is not a licence;

- **a creator with a large social media following**: the documentation filed by the foreign listed group that acquired the creator's company describes the acquisition of the entire share capital, paid for in newly issued shares; the acquirer's announcement on the grant of exclusive operating rights is a statement by an interested party. The acquisition concerns the company's capital, not the person: a buyer of shareholdings checks the by-laws, powers, operating agreements and image rights titles separately;
- **an agency managing several talents**: an agency purpose providing for the management of the image including by way of "representation" of the talents does not indicate whether the revenue from a given campaign belongs to the company or is collected on the individual's behalf; only the contracts determine that.

From 1 January 2027: new article numbers

From 1 January 2027 the new consolidated income tax act applies (Legislative Decree 117/2026, Official Gazette of 3 July 2026) and tax penalties are gathered in the consolidated act approved by Legislative Decree 173/2024 (Article 102). For periods straddling the change a double reference is needed, with concordances to be checked against the official text.

What to do in practice: documenting the relationship between the individual and the company

1. **Define the internal title**: rights granted, media, territories, duration, exclusivity and sub-licensing, role of the company.
2. **Separate services from office**: a distinct title for the services owed to the company and for the director's fee.
3. **Set the consideration and manage the conflict**: basis of calculation, statements, a specific corporate decision and, where possible, a company representative other than the image right holder.
4. **Check the chain to the brands**: parties, performer, payee, rights in the content.

5. **Reconstruct the by-laws over time**: corporate purpose for each tax year, clauses on exclusivity and special rights.
6. **Ensure certain date and accounting consistency**: directors' decisions book or instruments with a certain date, consistency between contracts, invoices and receipts, retention of contemporaneous evidence.
7. **Characterise income and cross-border aspects for each tax year**: before and after 2024 and, from 2027, under the new numbering; countries of performance, applicable treaty and withholding agent.

Key risks of an image rights company

- **Evidential risk**: formal shortcomings do not by themselves lead to recharacterisation, but they weaken the evidence of title, services and consideration.
- **Lack of substance**: a company without a title that can be reconstructed or without a business of its own is exposed to challenges for interposition and abuse of law.
- **Conflict of interest**: contracts with the image right holder or with family members require the conflict to be managed under the civil-law rules referred to above.
- **Characterisation of income**: after Legislative Decree 192/2024, treating image fees as self-employment income is not confirmed by practice or case law.

Frequently asked questions

What is a star company and can it become the owner of a person's image?

It is a company, usually an S.r.l., that manages the economic exploitation of the image of an artist, influencer or athlete. The image is a personality right (Article 10 of the Civil Code; Articles 96 and 97 of Law 633/1941), which cannot be alienated or transferred (Cass. 1748/2016); consent concerns its exercise, not the right itself (Cass. 24007/2023). The company can therefore receive specific rights of use, which may be broad and exclusive, but not ownership of the right.

Must the corporate purpose contain the word "image"?

No. Article 2463 of the Civil Code requires the business constituting the corporate purpose to be stated, without prescribed wording: a purpose relating to advertising communication or production may already include the licences needed for campaigns, to be checked against the text. The by-laws do not grant the company the use of the portrait, name or voice. For tax purposes, inherence is measured against the business actually carried on (Cass. 450/2018).

Is a written contract needed between the individual and his or her company?

Authorisation to use one's image is not among the acts for which Article 1350 of the Civil Code requires written form, and case law accepts tacit consent (Cass. 10957/2010; Cass. 18276/2024). Tacit consent, however, covers only what the conduct makes unequivocal: it does not automatically prove exclusivity, an unlimited right to sub-license, a given duration or a royalty. A written contract therefore matters mainly as evidence. For contracts with the sole shareholder, Article 2478, last paragraph, of the Civil Code requires, for enforceability against the company's creditors, the directors' decisions book or a written instrument with a certain date prior to attachment. A document drawn up later does not acquire an earlier certain date.

Can consent to the use of one's image granted to the company be revoked?

Yes. Consent remains revocable even when the relationship is for consideration and for a fixed term (Cass. 1748/2016; Cass. 27506/2008). Revocation precludes further use, but does not release the person revoking from compensating any loss caused to the other party (Cass. 24007/2023): liability is possible, not automatic, and its conditions must be established. Penalty clauses must be assessed under Articles 1382 and 1384 of the Civil Code.

Can the shareholder-director grant the licence to his or her own company?

Yes, provided that the conflict of interest is managed. If the image right holder contracts with himself as director, Article 1395 of the Civil Code and Article 2475-ter of the Civil Code apply. As this guide's own argument, not as a principle stated by the Court (which did not rule on the director of an S.r.l.), the distinction drawn by Cass. 11439/2022 on agency places within Article 1394 of the Civil Code and, for the managing body, Article 2475-ter of the Civil Code the case of a different director who is a family member of the holder. In that case a community of interests and cohabitation, especially if arising from kinship or marriage, are indications that the lower court may assess; the gap between price and market value is an indicator to be established on the facts.

If there is no contract, do the tax authorities automatically reattribute the income to the individual?

No. As of November 2026 there are no statutory provisions or Supreme Court precedents under which the mere lack of a written contract, or of the word "image" in the corporate purpose, in itself attributes the income to the individual or makes the costs non-deductible. Documentary gaps may, however, make the facts harder to prove. Any challenge remains subject to the conditions of the rule applied: interposition (Article 37(3) of Presidential Decree 600/1973), abuse of law (Article 10-bis of Law 212/2000), inherence (Article 109 TUIR), characterisation of the individual's income. No documentation, on the other hand, guarantees a particular outcome.

What did the Supreme Court decide in the orders of 31 October 2025 on the company of a professional footballer?

With orders nos. 28779, 28780, 28782, 28783 and 28784 of 31 October 2025 (Tax Section; tax years 2010–2014; see for example the text of no. 28784) the Court dismissed the Revenue Agency's appeals on abuse of law, holding that the lower courts' findings on the tax saving and on the organisational reasons could not be reviewed on appeal on points of law. The orders decide only on abuse and the assessment of evidence: they do not concern interposition, contracts, the corporate purpose, VAT, international aspects or the regime following the 2024 reform.

Is the 1% tax saving mentioned in those orders a safe-harbour threshold?

No. The 1% is a finding of fact in that case, made by the lower courts on the basis of a party-appointed expert report not challenged on that point. Nor were the free-of-charge assignment of the rights and the company's minimal structure approved in the abstract, and the passage treating the deductibility of costs as a "symptomatic indicator" of abuse contains no ruling on the characterisation of the individual's income under Article 67 TUIR. The outcome depended on the evidence and on the reasoning of the lower court.

How, from 2024, are image fees received by the individual characterised?

Up to tax year 2023, Article 54(1-quater) TUIR (text in force on 31 December 2023) was the basis on which practice and case law treated such fees as self-employment income. Legislative Decree 192/2024 repealed that paragraph and reworded Article 54 TUIR in all-inclusive terms; rulings no. 139/2021 and no. 700/2021 are superseded as regards the provision on which they were based. Applying their conclusions to the text of Article 54 resulting from Legislative Decree 192/2024 is an inference, not confirmed by practice or case law. For those who do not carry on the activity habitually, Article 67(1)(l) TUIR continues to apply.

Is operating through an S.r.l. tax-efficient?

That depends on the facts. A company may respond to genuine organisational reasons, relevant under Article 10-bis(3) of Law 212/2000, but it entails governance and evidential costs and dependence on a person who can revoke consent. Retaining profits produces, as a first approximation, a deferral of personal taxation, not a definitive saving; control of an S.r.l. may bar access to the flat-rate regime (Article 1(57) of Law 190/2014).

The same questions are also collected on the FAQ page on star companies and image rights.

Legal sources

Main decisions (in chronological order)

- Cass. civ., 1st Section, judgment 19 November 2008, no. 27506 (hearing 24 September 2008): text.
- Cass. civ., Joint Sections, judgment 27 July 2017, no. 18725 (hearing 18 July 2017; R.G. 11494/2012).
- Cass. civ., 2nd Section, order 8 April 2022, no. 11439 (hearing 9 November 2021; R.G. 709/2017).
- Cass. civ., 1st Section, order 7 August 2023, no. 24007 (hearing 8 March 2023; R.G. 22479/2020).
- Cass. civ., 1st Section, order 7 August 2023, no. 24009 (hearing 8 March 2023; R.G. 30038/2020).
- Florence Court of Appeal, 2nd Section, judgment no. 300 of 18 February 2025 (R.G. 1595/2023), partly reversing Florence Tribunal no. 2028/2023.
- Cass. civ., Tax Section, order 31 October 2025, no. 28779 (chambers hearing 22 October 2025; R.G. 2735/2020; tax year 2010).
- Cass. civ., Tax Section, order 31 October 2025, no. 28780 (chambers hearing 22 October 2025; R.G. 2746/2020; tax year 2011).
- Cass. civ., Tax Section, order 31 October 2025, no. 28783 (chambers hearing 22 October 2025; R.G. 12463/2024; tax year 2012).
- Cass. civ., Tax Section, order 31 October 2025, no. 28782 (chambers hearing 22 October 2025; R.G. 12462/2024; tax year 2013).
- Cass. civ., Tax Section, order 31 October 2025, no. 28784 (chambers hearing 22 October 2025; R.G. 15168/2024; tax year 2014): full text.

Other case law (in chronological order)

- Cass. 6 May 2010, no. 10957: text.
- CJEU, 25 October 2011, joined cases C-509/09 and C-161/10, eDate Advertising: text.
- Cass. 18449/2015: text.
- Cass. 29 January 2016, no. 1748: text.

- Cass., Tax Section, 11 January 2018, no. 450: text.
- CJEU, 21 December 2021, C-251/20, Gtflix Tv: text.
- Cass., Tax Section, order 15 November 2022, no. 33568.
- Cass. 33457/2023: text.
- Cass., Tax Section, order 8 May 2024, no. 12639: text.
- Cass., 3rd Section, order 3 July 2024, no. 18276: text.

Legislation (Normattiva, text in force on 10 November 2026 unless otherwise stated; EUR-Lex for EU acts)

- Italian Civil Code (Royal Decree 262 of 16 March 1942): Articles 10, 782, 1256, 1346, 1350, 1362, 1372, 1381, 1382, 1384, 1394, 1395, 1453, 1455, 1703, 1704, 1705, 1713, 1722, 1723, 1725, 2222, 2332, 2462, 2463, 2468, 2473, 2475-bis, 2475-ter, 2476, 2478, 2479, 2479-ter, 2480, 2697, 2704, 2721, 2725, 2727, 2729.
- Italian Code of Civil Procedure: Article 257-bis.
- Law 633 of 22 April 1941: Articles 17, 80, 87, 88, 96, 97, 98, 110.
- Legislative Decree 30 of 10 February 2005 (Industrial Property Code): Article 8.
- Law 218 of 31 May 1995: Articles 24, 25, 62.
- Presidential Decree 917 of 22 December 1986 (TUIR): Articles 17, 23, 53, 54 (and text in force on 31 December 2023, including paragraph 1-quater, later repealed), 67, 73, 109, 110, 167.
- Presidential Decree 600 of 29 September 1973: Articles 25, 37.
- Presidential Decree 633 of 26 October 1972: Articles 3, 5, 7-ter.
- Law 212 of 27 July 2000: Articles 6-bis, 10-bis.
- Legislative Decree 546 of 31 December 1992: Article 7.
- Legislative Decree 218 of 19 June 1997: text.
- Legislative Decree 471 of 18 December 1997: Articles 1, 6, 14.
- Decree-Law 269 of 30 September 2003: Article 7.
- Law 190 of 23 December 2014: Article 1.
- Law 234 of 30 December 2021: Article 1.
- Decree-Law 39 of 29 March 2024: Articles 7, 7-bis.

- Legislative Decree 87 of 14 June 2024: Article 5.
- Legislative Decree 173 of 5 November 2024: text; annexed consolidated act, Article 102.
- Legislative Decree 192 of 13 December 2024: text.
- Legislative Decree 117/2026 (consolidated income tax act, applicable from 1 January 2027): Official Gazette of 3 July 2026.
- Regulation (EC) No 864/2007: text. Regulation (EC) No 593/2008: text. Regulation (EU) No 1215/2012: text. Regulation (EU) 2016/679: text.

Administrative practice and international documents

- Revenue Agency: Circular 9/E of 10 April 2019; ruling no. 139 of 3 March 2021 and ruling no. 700 of 11 October 2021 (given on the former text of Article 54(1-quater) TUIR); Circular 4/E of 18 February 2022.
- INPS: message no. 3359 of 17 September 2019; circular no. 44 of 19 February 2025; circular no. 8 of 3 February 2026.
- OECD: Model Tax Convention and Commentary, 2017 version.

Literature and commentary

- S. Thobani, *Diritti della personalità e contratto: dalle fattispecie più tradizionali al trattamento in massa dei dati personali*, Ledizioni, 2018, ISBN 9788867058846: text.

Contact

To discuss a specific case, the contact page is available.

Updated November 2026.

Dedicated FAQ

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