

Year in review: transfer pricing in Italy

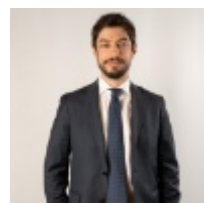
LEX [lexology.com/library/detail.aspx](https://www.lexology.com/library/detail.aspx)

Franco Pozzi, Ilenia De Grandis, Luca Consalter

May 23, 2025



Studio Biscozzi Nobili and Partners
Italy



This is an extract from Lexology In-Depth
Continue to In-Depth for the full content

[All questions](#)

Year in review

Recent updates to the law have introduced significant changes to deadlines for filing tax returns, which has impacted the time allowed for the preparation of transfer pricing documentation. Legislative Decree No. 108/2024 has increased the time permitted for filing income tax returns from nine months to 10 months following financial year end. Transfer pricing documentation must be submitted within the same time frame.⁸

Furthermore, Italian tax system was also subject to a deep review in respect to domestic regimes as well as cross border transactions and reorganisations, having no impact on transfer pricing best practices.

Studio Biscozzi Nobili and Partners - Franco Pozzi, Ilenia De Grandis and Luca Consalter

Saved

View original

Forward

Print

Follow

Like

Instruct

Italy.

Tax

Studio Biscozzi Nobili and Partners

If you would like to learn how Lexology can drive your content marketing strategy forward, please email enquiries@lexology.com.