



MORRI ROSSETTI & FRANZOSI

Intl. Monthly Roundup

September 2025

View of the Ruins of Taormina Theater, Sicily.

We welcome **Antonello Lops** to the Tax Advisory Department

As part of our three-year growth plan, we are proud to welcome **Antonello Lops** to our **Tax Advisory Department** as Director.

Antonello brings deep expertise in the **taxation of investment funds, real estate, private equity transactions, and wealth planning** – strengthening the team's ability to offer outstanding service to our clients.

A seasoned tax lawyer, Lops has advised both **domestic and international clients** on the structuring of real estate and securities funds, private equity and private debt taxation, corporate reorganizations, executive incentive plans, and estate and succession planning. He also provides counsel in **tax audits** and **litigation proceedings**.



Antonello Lops | Director
Tax Advisory

With **Eurofins Genoma** achieved an important win before the Council of State

Our Firm, with **Andrea Grappelli** and **Francesco Rubino**, advised **Eurofins Genoma** in the appeal to the Council of State, which **upheld the award of a five-year contract worth over €1.3 million**, issued by the Ferrara Local Health Authority (AUSL), for the provision of preimplantation genetic diagnosis services in the field of medically assisted reproduction.

The matter originated in 2022 with the tender launched by the AUSL of Ferrara, which had initially awarded first place to Juno Genetics España. **Igenomix Italia, ranked third, challenged the outcome before the Regional Administrative Court (TAR) of Emilia-Romagna**, contesting the scores given to the technical bids of its competitors.



Andrea Grappelli | Partner
Head of Administrative Law



Francesco Rubino | Partner
Head of Corporate Criminal Liability

Leaders League 2025

Our Firm ranked in Intellectual Property and Data Protection

Our Firm has been included in the 2025 rankings by Leaders League, an international directory that assesses the performance of law firms on a global scale by analyzing the quality of services provided and their market positioning.

Specifically, the Firm has been **listed in four practice areas** within Intellectual Property and Data Protection:

- Patent Litigation (Mario Franzosi, Federica Santonocito)
Excellent
- Trademark Litigation (Mario Franzosi, Federica Santonocito)
Highly Recommended
- Fashion Law (Federica Santonocito)
Highly Recommended
- Data Protection (Carlo Impalà)
Highly Recommended

Articles

Insights from our professionals on relevant topics



International Tax Advisory

«Blacklist dividends: double test for exemption and relevance of withholding taxes»

[Read more](#)



Corporate Criminal Liability (1)

«Retaliatory dismissal following whistleblowing: the burden of proof lies with the employer»

[Read more](#)



Corporate Criminal Liability (2)

«The boundaries of the crime of unauthorized access to a computer system»

[Read more](#)



TMT & Data Protection

«Italian Data Protection Authority: double opt-in and consent for marketing purposes»

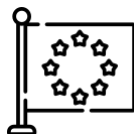
[Read more](#)



Family Law

«After 2017, the Court of Milan changes the guidelines on extraordinary expenses for children who are not self-sufficient»

[Read more](#)



Labour Law & Industrial Relations

«The limits of social scoring under Regulation (EU) No. 1689/2024»

[Read more](#)

HR Tips

A quick look at relevant human resource issues from
our Labour Department

➤ [Click here](#) to view our Labour Monthly Roundups

#8 News about Paternity Leave



Paternity leave (Article 27-bis, Legislative Decree No. 151/2001) grants working fathers the right to take ten working days off work, which can be taken daily, even intermittently, during the two months before the expected date of birth and within the five months following the birth.

During this period, the employee is entitled to a **daily allowance** equal to 100% of his salary.

A recent decision by the Constitutional Court (no. 115/2025) declared Article 27-bis of the aforementioned decree to be unlawful, as it did not allow the **intended mother** in legally recognised same-sex couples to take such leave.

An employer's refusal to grant compulsory parental leave is punishable by an **administrative penalty** ranging from EUR 516 to EUR 2,582.

#9 Agile working



The performance of work in **agile working** mode (sections 18 and ff., Law No. 81 of May 22nd, 2017) is a form of remote working which is executed **partly inside and partly outside the company premises**, using company devices provided by the employer, within the limits of the daily and weekly working hours a set by national regulations and by the applicable NCBA.

Employers shall **prioritise**, before other employees, workers with dependent children under the age of thirteen or with disabilities, workers with disabilities themselves or those who act as caregivers, should they require benefit from such a working regime.

To implement this work regime, employers shall execute a dedicated **individual agile working agreement** with each employee concerned. Within five days of the beginning and termination of remote working, the employer is required to formally notify the Italian Ministry of Labour of the names of the affected employees, along with the relevant start and end dates.

In the event of non-compliance, the applicable law provides for an **administrative fine** on the employer, ranging **from EUR 100 to EUR 500 for each employee concerned**.

Italy Update

Main Italian economic indicators and the most relevant news of the last period

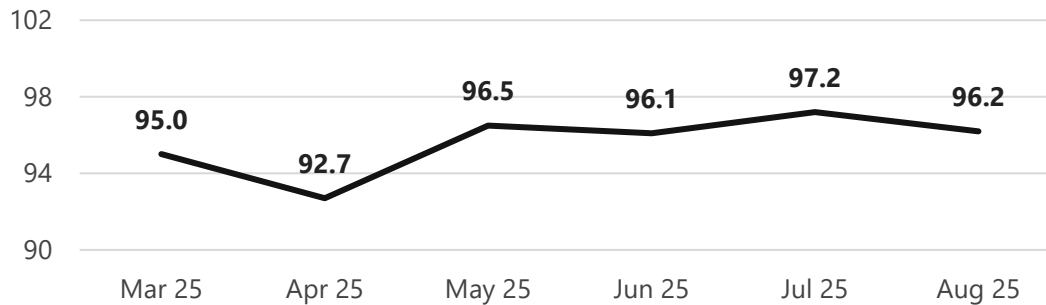
Wall fresco in Pompeii house Villa of the Mysteries

Confidence indicators

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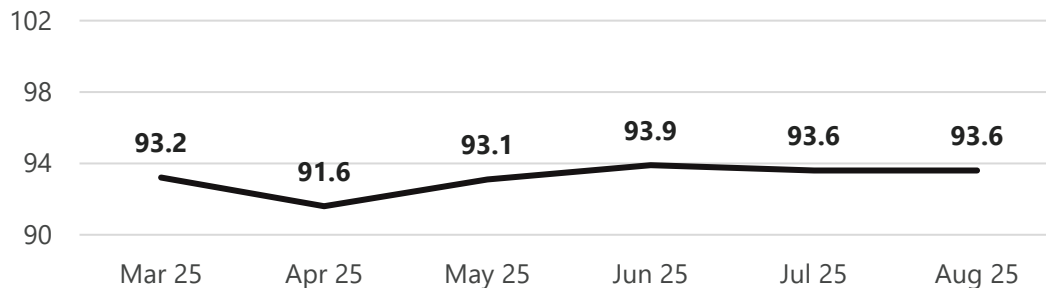
Consumer Confidence Indicator

base 2021=100

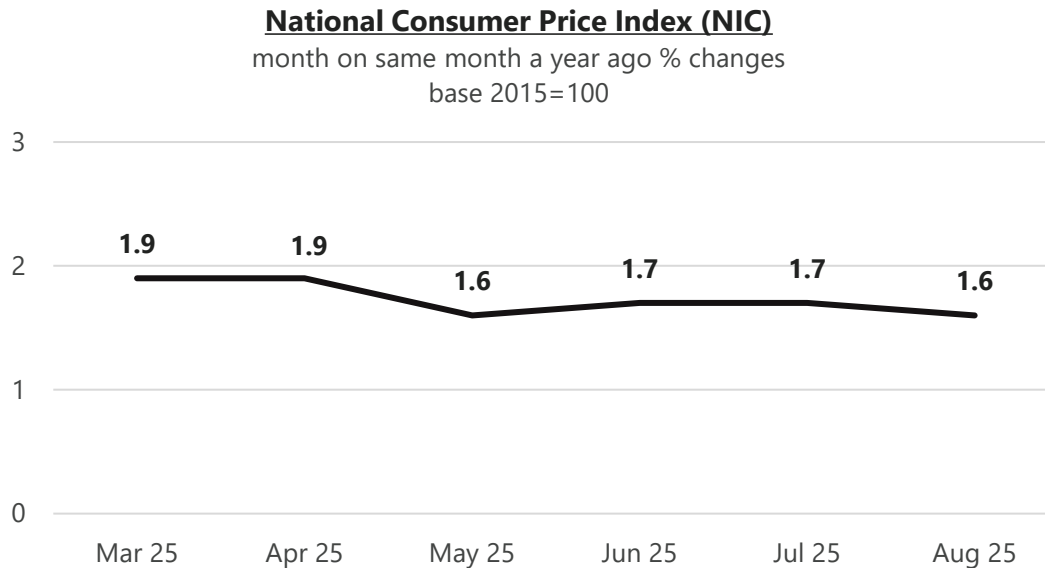


Business Confidence Climate IESI*

base 2021=100



* Istat Economic Sentiment Indicator and Business Confidence Climates
(Manufacturing, Construction, Market services, Retail trade)



In August 2025 the Italian consumer price index for the whole nation **(NIC)** **was +1.6%** on annual basis (from +1.7% in July).

The decrease of the growth on annual basis of All-item index was mainly due to the prices of Regulated energy products, of Non-regulated energy products and of Services related to communication.

On the contrary, the prices of Unprocessed food, of Processed food including alcohol, of Services related to recreation, including repair and personal care and of Services related to transport speed up.

Italy's fiscal outlook: ECB endorses progress on deficit reduction

Despite high debt, Italy shows progress in its fiscal adjustment, with the prospect of regaining EU compliance ahead of schedule.

According to European Central Bank President Christine Lagarde, Italy is nearing an exit from the EU's excessive deficit procedure, after having exceeded the 3% of GDP threshold established by the treaties.

In recent months, public finances have shown signs of improvement: growth, though modest, proved more resilient than expected, while the primary surplus – the difference between revenues and expenditures net of interest payments – began to strengthen.

Rome now aims to reduce the deficit below the EU threshold by the end of 2025, a year ahead of the initial schedule.

Meloni's government stresses that a return to compliance is possible thanks to a combination of spending controls and higher tax revenues, although unresolved issues remain, such as public debt still above 140% of GDP.

According to Lagarde, Italy's trajectory is credible and positive, but it will be crucial to maintain it over time through structural reforms and investments that strengthen competitiveness.

An early exit from the deficit procedure would improve Italy's credibility on financial markets, which could lead to a drop in borrowing costs while freeing up resources for growth and innovation.

Italy's energy transition: delays and development prospects

Italy faces significant challenges in meeting its 2030 energy transition goals, but strategic investments could change the trajectory.

A recent study conducted by Edison and TEHA Group highlighted that Italy is significantly behind in its energy transition – about ten years behind the targets set by the European Union for 2030.

Today, our country meets only 30% of the main indicators, due to complex authorisation procedures, congestion in the electricity grid, and installation costs that are 20% higher than in France, Germany, and Spain.

To close the gap, a decisive change of course is needed: simplifying permits, ensuring regulatory certainty for investors, and reducing energy costs.

The study identifies three strategic pillars:

1. pumped hydroelectric storage, with a potential of 13.6 GW through 56 new plants designed to balance the production from renewables;
2. next-generation nuclear power, capable of meeting up to 10% of national electricity demand and creating 117,000 new jobs;
3. carbon capture and storage, essential for hard-to-abate industrial sectors.

The adoption of these solutions, according to the authors, could lead to economic benefits amounting to 190 billion euros by 2050, while enhancing energy security and Italy's competitiveness in the European context.



Davide Attilio Rossetti | Senior Partner

Head of Tax Advisory

Davide.Rossetti@MorriRossetti.it

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Morri Rossetti & Franzosi

Piazza Eleonora Duse, 2 | 20122 Milan (IT) | T +39 02 76 07 971
info@MorriRossetti.it | MorriRossetti.it