

To whom it may concern



Reggio Emilia, Feb. 03, 2025

MEMORANDUM N. 10/2025

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Insight

Subject: Travel expense tracking requirement for enterprises - integration of business procedures

As anticipated in our [MEMORANDUM N. 1](#) of 14/01/2025 with the entry into force of L. 207/2024 (Budget Law 2025), the new traceability requirements for travel and entertainment expenses became fully operational, applicable, for the purposes of both determining business and self-employment income and calculating the IRAP tax base, from the 2025 tax period.

Specifically, it was stipulated that expenses for:

- board;
- accommodation;
- travel and transportation made by cab or rental with driver must be compulsorily made by traceable methods, so that
 - travel and mission expense reimbursements paid to employees do not contribute to employee income
 - the expense is deductible in the head of the enterprise.

We suggest that all our clients integrate internal procedures and corporate communications so that payments are made using traceable methods, as required by the regulations.

Please contact the relevant professional for possible support in drafting and integrating company procedures.

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