

Data Inizio: 01/01/2025

Data Fine: 31/12/2025

| Provincia | Giocato | Vincite | Base Imponibile ai fini della tassazione ordinaria (Giocato-Vincite) | Nro Diritti Vendita | Base Imponibile Media per accertamento induttivo |
|---------------------------------|---------------|---------------|--|---------------------|--|
| AGRIGENTO | 508.273,00 | 430.528,97 | 77.744,03 | 28 | 18.152,61 |
| ALESSANDRIA | 1.146.043,50 | 953.830,84 | 192.212,66 | 18 | 63.669,08 |
| ANCONA | 520.195,50 | 396.865,70 | 123.329,80 | 14 | 37.156,82 |
| AREZZO | 1.346.288,75 | 1.203.003,98 | 143.284,77 | 8 | 168.286,09 |
| ASCOLI PICENO | 441.537,25 | 364.924,22 | 76.613,03 | 11 | 40.139,75 |
| ASTI | 201.949,25 | 153.073,60 | 48.875,65 | 5 | 40.389,85 |
| AVELLINO | 201.339,00 | 180.750,30 | 20.588,70 | 35 | 5.752,54 |
| BARI | 2.203.844,25 | 2.217.480,41 | 0,00 | 82 | 26.876,15 |
| BARLETTA-ANDRIA-TRANI | 309.187,50 | 280.862,42 | 28.325,08 | 30 | 10.306,25 |
| BENEVENTO | 154.583,75 | 136.330,78 | 18.252,97 | 14 | 11.041,70 |
| BERGAMO | 917.286,00 | 732.600,95 | 184.685,05 | 31 | 29.589,87 |
| BIELLA | 92.386,00 | 73.358,83 | 19.027,17 | 3 | 30.795,33 |
| BOLOGNA | 5.356.440,25 | 4.690.191,04 | 666.249,21 | 32 | 167.388,76 |
| BOLZANO | 2.057.737,50 | 1.698.532,18 | 359.205,32 | 8 | 257.217,19 |
| BRESCIA | 1.299.792,75 | 1.087.028,80 | 212.763,95 | 30 | 43.326,43 |
| BRINDISI | 519.900,00 | 424.712,62 | 95.187,38 | 22 | 23.631,82 |
| CALTANISSETTA | 82.189,25 | 73.367,45 | 8.821,80 | 18 | 4.566,07 |
| CAMPOBASSO | 111.862,00 | 86.997,52 | 24.864,48 | 4 | 27.965,50 |
| CASERTA | 19.708.353,25 | 17.605.387,55 | 2.102.965,70 | 161 | 122.412,13 |
| CATANIA | 821.493,25 | 669.546,19 | 151.947,06 | 90 | 9.127,70 |
| CATANZARO | 27.443,00 | 20.458,50 | 6.984,50 | 16 | 1.715,19 |
| CHIETI | 1.134.660,25 | 889.289,62 | 245.370,63 | 26 | 43.640,78 |
| CITTÀ METROPOLITANA DI CAGLIARI | 402.590,50 | 300.462,63 | 102.127,87 | 22 | 18.299,57 |
| COMO | 1.270.208,25 | 1.048.670,30 | 221.537,95 | 16 | 79.388,02 |
| COSENZA | 40.288,25 | 27.357,98 | 12.930,27 | 18 | 2.238,24 |
| CREMONA | 560.950,25 | 446.977,95 | 113.972,30 | 8 | 70.118,78 |
| CROTONE | 93.611,50 | 74.816,59 | 18.794,91 | 10 | 9.361,15 |
| CUNEO | 127.512,00 | 102.650,56 | 24.861,44 | 11 | 11.592,00 |
| ENNA | 361,00 | 186,09 | 174,91 | 5 | 72,20 |
| FERMO | 7.972.623,25 | 6.714.403,57 | 1.258.219,68 | 24 | 332.192,64 |
| FERRARA | 718.086,75 | 619.094,39 | 98.992,36 | 12 | 59.840,56 |
| FIRENZE | 15.022.968,00 | 12.991.622,55 | 2.031.345,45 | 42 | 357.689,71 |
| FOGGIA | 573.553,25 | 428.968,38 | 144.584,87 | 34 | 16.869,21 |
| FORLÌ CESENA | 4.873.694,50 | 4.108.705,80 | 764.988,70 | 18 | 270.760,81 |
| FROSINONE | 818.257,00 | 809.118,44 | 9.138,56 | 25 | 32.730,28 |
| GENOVA | 1.244.157,00 | 1.004.956,59 | 239.200,41 | 28 | 44.434,18 |
| GORIZIA | 23.081,50 | 17.154,37 | 5.927,13 | 3 | 7.693,83 |
| GROSSETO | 4.040.463,25 | 3.526.447,87 | 514.015,38 | 9 | 448.940,36 |
| IMPERIA | 270.760,50 | 204.772,65 | 65.987,85 | 7 | 38.680,07 |
| ISERNIA | 19.017,00 | 12.013,96 | 7.003,04 | 4 | 4.754,25 |
| L'AQUILA | 1.017.779,75 | 858.473,32 | 159.306,43 | 18 | 56.543,32 |
| LA SPEZIA | 367.292,00 | 325.676,80 | 41.615,20 | 11 | 33.390,18 |
| LATINA | 1.870.354,50 | 1.683.368,15 | 186.986,35 | 62 | 30.167,01 |
| LECCE | 532.067,25 | 443.313,01 | 88.754,24 | 30 | 17.735,58 |
| LECCO | 354.525,00 | 276.280,06 | 78.244,94 | 5 | 70.905,00 |
| LIVORNO | 6.789.220,50 | 5.632.549,64 | 1.156.670,86 | 23 | 295.183,50 |
| LODI | 612.975,25 | 484.119,02 | 128.856,23 | 4 | 153.243,81 |
| LUCCA | 5.111.647,00 | 4.400.210,08 | 711.436,92 | 21 | 243.411,76 |
| MACERATA | 2.452.478,25 | 1.925.133,65 | 527.344,60 | 22 | 111.476,28 |
| MANTOVA | 74.358,75 | 57.896,00 | 16.462,75 | 6 | 12.393,13 |
| MASSA CARRARA | 1.217.623,25 | 1.066.915,99 | 150.707,26 | 7 | 173.946,18 |
| MATERA | 4.504,00 | 3.476,41 | 1.027,59 | 8 | 563,00 |
| MESSINA | 385.473,00 | 314.444,00 | 71.029,00 | 42 | 9.177,93 |
| MILANO | 40.282.075,00 | 34.314.402,40 | 5.967.672,60 | 171 | 235.567,69 |
| MODENA | 2.039.102,00 | 1.674.435,49 | 364.666,51 | 26 | 78.427,00 |
| MONZA E DELLA BRIANZA | 2.930.208,25 | 2.499.250,04 | 430.958,21 | 33 | 88.794,19 |
| NAPOLI | 34.669.214,00 | 30.196.852,04 | 4.472.361,96 | 517 | 67.058,44 |
| NOVARA | 766.357,75 | 650.626,01 | 115.731,74 | 13 | 58.950,60 |
| NUORO | 78.198,50 | 71.766,20 | 6.432,30 | 3 | 26.066,17 |

Diffusione Limitata

| | | | | | |
|----------------------|---------------|---------------|--------------|-----|------------|
| ORISTANO | 26.664,50 | 22.996,95 | 3.667,55 | 5 | 5.332,90 |
| PADOVA | 1.774.937,25 | 1.448.096,16 | 326.841,09 | 14 | 126.781,23 |
| PALERMO | 21.607.068,75 | 18.645.690,54 | 2.961.378,21 | 175 | 123.468,96 |
| PARMA | 390.158,50 | 302.038,11 | 88.120,39 | 6 | 65.026,42 |
| PAVIA | 1.486.099,00 | 1.174.495,91 | 311.603,09 | 9 | 165.122,11 |
| PERUGIA | 2.155.391,00 | 1.805.624,25 | 349.766,75 | 24 | 89.807,96 |
| PESARO E URBINO | 647.228,25 | 524.938,24 | 122.290,01 | 12 | 53.935,69 |
| PESCARA | 1.298.530,00 | 1.058.288,33 | 240.241,67 | 26 | 49.943,46 |
| PIACENZA | 568.162,00 | 458.537,90 | 109.624,10 | 11 | 51.651,09 |
| PISA | 8.827.692,25 | 7.604.987,62 | 1.222.704,63 | 16 | 551.730,77 |
| PISTOIA | 3.570.376,50 | 3.079.960,63 | 490.415,87 | 18 | 198.354,25 |
| PORDENONE | 105.858,50 | 79.136,58 | 26.721,92 | 4 | 26.464,63 |
| POTENZA | 14.220,00 | 10.803,86 | 3.416,14 | 8 | 1.777,50 |
| PRATO | 1.936.786,25 | 1.625.729,28 | 311.056,97 | 18 | 107.599,24 |
| RAGUSA | 170.886,50 | 134.950,02 | 35.936,48 | 32 | 5.340,20 |
| RAVENNA | 1.340.073,00 | 1.137.076,01 | 202.996,99 | 12 | 111.672,75 |
| REGGIO CALABRIA | 895.764,25 | 829.485,79 | 66.278,46 | 49 | 18.280,90 |
| REGGIO EMILIA | 652.229,25 | 511.347,31 | 140.881,94 | 15 | 43.481,95 |
| RIETI | 2.612.830,00 | 2.282.315,21 | 330.514,79 | 9 | 290.314,44 |
| RIMINI | 1.456.452,00 | 1.195.509,80 | 260.942,20 | 8 | 182.056,50 |
| ROMA | 36.180.000,50 | 31.781.500,54 | 4.398.499,96 | 344 | 105.174,42 |
| ROVIGO | 232.773,25 | 191.798,40 | 40.974,85 | 3 | 77.591,08 |
| SALERNO | 3.040.734,00 | 2.721.983,68 | 318.750,32 | 152 | 20.004,83 |
| SASSARI | 474.345,25 | 381.466,01 | 92.879,24 | 20 | 23.717,26 |
| SAVONA | 906.760,50 | 767.013,50 | 139.747,00 | 14 | 64.768,61 |
| SIENA | 2.213.140,75 | 1.854.736,87 | 358.403,88 | 9 | 245.904,53 |
| SIRACUSA | 5.052.212,75 | 4.151.390,94 | 900.821,81 | 49 | 103.106,38 |
| SONDRIO | 69.529,50 | 46.431,22 | 23.098,28 | 3 | 23.176,50 |
| SUD SARDEGNA | 797,00 | 710,50 | 86,50 | 2 | 398,50 |
| TARANTO | 1.590.329,25 | 1.327.249,15 | 263.080,10 | 52 | 30.583,25 |
| TERAMO | 1.244.388,50 | 985.430,66 | 258.957,84 | 30 | 41.479,62 |
| TERNI | 564.622,50 | 498.659,97 | 65.962,53 | 10 | 56.462,25 |
| TORINO | 8.634.757,50 | 7.278.850,28 | 1.355.907,22 | 119 | 72.560,99 |
| TRAPANI | 456.852,50 | 351.786,46 | 105.066,04 | 32 | 14.276,64 |
| TRENTO | 542.020,75 | 428.778,98 | 113.241,77 | 5 | 108.404,15 |
| TREVISO | 1.597.374,00 | 1.255.500,85 | 341.873,15 | 22 | 72.607,91 |
| TRIESTE | 378.033,00 | 326.796,06 | 51.236,94 | 3 | 126.011,00 |
| UDINE | 177.866,25 | 133.315,81 | 44.550,44 | 6 | 29.644,38 |
| VARESE | 5.694.498,00 | 4.827.723,29 | 866.774,71 | 28 | 203.374,93 |
| VENEZIA | 1.790.978,25 | 1.443.439,09 | 347.539,16 | 14 | 127.927,02 |
| VERBANO-CUSIO-OSSOLA | 46.375,00 | 36.545,64 | 9.829,36 | 3 | 15.458,33 |
| VERCELLI | 96.052,00 | 78.248,09 | 17.803,91 | 3 | 32.017,33 |
| VERONA | 1.315.310,50 | 1.103.432,57 | 211.877,93 | 17 | 77.371,21 |
| VIBO VALENTIA | 11.952,75 | 8.023,18 | 3.929,57 | 10 | 1.195,28 |
| VICENZA | 951.476,00 | 848.884,53 | 102.591,47 | 15 | 63.431,73 |
| VITERBO | 112.938,25 | 79.688,47 | 33.249,78 | 12 | 9.411,52 |