THE WEEK IN BRIEF

NEWS

ASSESSMENT

Declarations – Medical expenses – Use of the detailed summary downloaded from the Health Card System as an alternative to individual expense documents – Scope of application (Italian Revenue Agency FAQ 17.07.2025)

With its FAQ dated July 17, 2025, the Italian Revenue Agency clarified that the detailed summary of medical expenses, downloadable from the Health Card System ("Sistema Tessera Sanitaria"), may be used as an alternative to individual expense documents, for both the 730 form and the Personal Income Tax Return (REDDITI PF).
The issuance of this clarifying FAQ had been previously announced in the response to Parliamentary Question No. 5-04219 on July 9, 2025.

Changes to formal checks on pre-filled tax returns
Article 6 of Decree-Law 73/2022 amended Article 5(3) of Legislative Decree 175/2014 regarding formal checks (pursuant to Article 36-ter of Presidential Decree 600/73) on pre-filled tax returns submitted from 2023 onward.
If a pre-filled return is submitted through a tax assistance center (CAF) or a tax professional, no formal check is carried out on unmodified medical expense data, and the retention of supporting documentation is no longer required.

However, the CAF or tax professional must verify, by reviewing the documents presented by the taxpayer, that the reported medical expenses match the aggregated amounts by category used in the pre-filled return. If discrepancies are found, the Revenue Agency will perform a formal check only on those expense documents not included in the pre-filled return.

Introduction of the summary report
As a result of this legislative change, Circular No. 14 issued by the Revenue Agency on June 19, 2023, clarified that for medical expenses, instead of providing receipts, invoices, etc., the taxpayer may present:

- The detailed summary of medical expenses reported in the pre-filled return, available from the Health Card System;
- Along with a self-declaration (pursuant to Article 47 of Presidential Decree 445/2000) stating that the summary corresponds to the one downloaded from the Health Card System.

If the submitted documentation (or the summary) matches the expenses reported in the pre-filled return, the amount of medical expenses is not modified, and the CAF or professional is exempt from keeping the supporting documentation.
Initially, this clarification seemed limited to the 730 form. However, both the 730 and REDDITI PF instructions (in the appendices) refer generally to the above-mentioned circular.

Use of the summary for all individual tax return models
The FAQ of July 17, 2025, confirms that the detailed summary of medical expenses from the Health Card System can be used across all individual income tax return models (730 or REDDITI PF), provided it is accompanied by a self-declaration affirming that it corresponds to the version downloaded from the Health Card System.

Use of the summary also for non-pre-filled tax returns
These clarifications also apply when tax returns (730 or REDDITI PF) are filed without using the pre-filled version. This was previously confirmed by the Revenue Agency in the aforementioned parliamentary response, which noted that the limitations on control powers in Article 5 of Legislative Decree 175/2014 apply only to pre-filled returns.

These limitations are specific to pre-filled returns (730 and REDDITI PF) because they are based on third-party data provided to the Revenue Agency for the purpose of preparing the pre-filled return.

Proof of subjective conditions
The Revenue Agency's FAQ also reiterates that if the deduction for medical expenses applies only under certain subjective conditions, the taxpayer must retain and present the relevant documentation.

Legal References:

- Article 36-ter, Presidential Decree 600/1973
- Article 5, Legislative Decree 175/2014
- Italian Revenue Agency FAQ – 17.07.2025
- Parliamentary Question No. 5-04219 – 09.07.2025
- Circular No. 14 – 19.06.2023
- *Il Quotidiano del Commercialista*, 18.07.2025 – "General Use of the Health Card System's Medical Expense Summary" – M. Negro
- *Italia Oggi*, 18.07.2025, p. 23 – "Health Card Summary Replaces Medicine Receipts" – Editorial Staff
- Eutekne Guides – Tax Assessment and Penalties – "Formal Checks on 730 Forms" / "Pre-filled Return" – M. Negro

INDIRECT TAXES

VAT – General provisions – Subjective requirement – Professional office management expenses – Recharging of shared office expenses – VAT liability (Italian Revenue Agency ruling of 14 July 2025, No. 189)

The recharge of common office costs by professionals who do not form a professional association is subject to VAT, even if the expenses are analytically reconstructed within a court order. However, legal interest charged to the professional for late reimbursement payments is excluded from VAT.

These are, in summary, two of the clarifications provided by the Italian Revenue Agency in ruling No. 189 of July 14, 2025.

Case under ruling
Following the dissolution of a professional association, the lawyers involved agreed to continue recharging the common costs of the law firm, which would remain shared.
Among other agreements, one of the professionals (referred to as "Tizio") agreed to bear costs for employees, rent and maintenance of premises, condominium fees, heating, waste disposal tax, utilities, security, cleaning, magazines, etc., recharging his colleagues a proportional share of these expenses.

After extensive litigation between Tizio and one of the lawyers (the applicant who submitted the ruling request), regarding the verification of these expenses, the court appointed a technical consultant (CTU) to determine the actual share of expenses due to the applicant.
The CTU produced an analytical reconstruction of the expenses, "divided by year and by category," allowing determination of the amount owed by the applicant, from which were deducted:

- advances already paid to Tizio, invoiced generically as “expense reimbursement advances”;
- amounts due from Tizio to the applicant for sums advanced by the latter.

VAT qualification of the recharge of expenses
The applicant – unsuccessful in the litigation – argued that the recharge of costs should be considered a series of services performed under a mandate without representation, thus applying Article 3(3) of Presidential Decree 633/72, whereby “services rendered or received by agents without representation are considered services also in the relationships between principal and agent.”
This interpretation was supported by the analytical determination of the amount owed.

Assuming this interpretation, the recharge would maintain the characteristics of the main transaction and thus the same VAT treatment. For example:

- personnel expenses would not be VAT relevant pursuant to Article 8(35) of Law 67/1988 as in force at the time (now repealed by Article 16-ter(1) of DL 131/2024);
- magazine expenses would not be subject to VAT under Article 74 of DPR 633/72;
- expenses for telephone, stationery, and security would be taxable at 22%.

The Revenue Agency disagreed with this interpretation, reiterating the principle, already set out in Circular No. 58 of 18 June 2001, that “the recharge by a professional of common office expenses sustained for an office used by several professionals who are not organized in a professional association must be invoiced subject to VAT.”

Although this interpretative approach was not motivated in Circular 58/2001, in the present case, as noted, the advances for reimbursements were invoiced by Tizio generically, based on an agreement that provided for a flat-rate allocation of expenses.
The fact that the amount owed was analytically determined by the CTU does not alter the nature of the agreements

among the professionals, which therefore cannot be considered a mandate without representation under Article 1703 of the Civil Code.

The sums owed by the applicant are therefore subject to VAT, which may be deducted insofar as the expenses are related to the economic activity, except for legal interest charged to the losing party.

Exclusion from VAT of legal interest charged to the losing party
In this case, legal interest is compensatory in nature, due to late payment of shared expenses; for this reason, it is excluded from VAT pursuant to Article 15(1) of DPR 633/72, which excludes from the VAT base "amounts due as late payment interest or penalties for delays or other irregularities in fulfilling obligations of the buyer or client."

Payment of VAT to the lawyer of the winning party who is a taxable person – Exclusion
The Revenue Agency confirms in ruling 189/2025 what was already stated in Ruling No. 91 of 24 July 1998 regarding compensation of expenses due to the lawyer of the winning party when the losing party is ordered by the judge to pay them.
The winning party who is a taxable person is entitled to deduct VAT on their lawyer's service, provided "the dispute relates to the exercise of their business activity."
For this reason, the lawyer may only request from the losing party "the amount due as fees and legal expenses, but not the VAT, which is payable by the client under a tax shift" (see also Ruling No. 91/1998 cited).

References:

- Italian Revenue Agency ruling 14 July 2025, No. 189
- *Il Quotidiano del Commercialista*, 15 July 2025 – "Recharging of shared office costs subject to VAT" – Bilancini
- *Italia Oggi*, 15 July 2025, p. 25 – "22% VAT on the share of office management costs" – Ricca

SUBSTITUTE TAXES
Substitute tax on tips for staff in the hotel and catering sectors – Updates from Law 197/2022 (2023 Budget Law) – Scope of application (Legal opinion of the Italian Revenue Agency 15.7.2025 no. 7)

With Legal Opinion no. 7 dated July 15, 2025, the Italian Revenue Agency provided some clarifications regarding the scope of application of the 5% substitute tax on amounts paid as "tips" by customers to workers in hospitality establishments and food and beverage service businesses, introduced by Article 1, paragraphs 58 and following, of Law 197/2022 (2023 Budget Law).
On this occasion, it was clarified that this benefit can also be extended to employees of external suppliers, such as staffing agencies. Further clarifications were also provided regarding the possible tax substitution obligations for staffing agencies.

General rules
The tax relief in question was introduced by Article 1, paragraphs 58 and following, of Law 197/2022 (2023 Budget Law).
Specifically, this provision establishes that in hospitality establishments and food and beverage service businesses, amounts given by customers to workers as tips, including through electronic payment methods, which are passed on to the workers, constitute employment income and, unless expressly waived in writing by the employee, are subject to a substitute tax on IRPEF (including regional and municipal additional taxes) at the rate of 5%, up to a limit of 30% of the income earned in the year from the related work performances.
The favorable tax regime applies exclusively to the private sector and to employees earning employment income not exceeding €75,000.00.
Moreover, the substitute tax is applied by the withholding agent and, for assessment, collection, penalties, and disputes, the ordinary provisions applicable to direct taxes apply insofar as compatible.

Case under examination
The legal opinion aims to answer a ministerial query asking whether the above provisions also apply to workers who are not employees of hospitality establishments and food and beverage service businesses, but rather employees of

external suppliers, such as temporary agency workers.
Furthermore, the query also concerns the possible tax substitution obligations of the staffing agency.

Position of the Italian Revenue Agency
In its response, the Agency emphasizes that Article 1, paragraph 58 of Law 197/2022 provides for the application of the 5% substitute tax with reference to the amounts paid by customers to workers, without expressly requiring that the workers be employees of the hospitality establishment or the food and beverage service business.
Therefore, it is considered that the substitute tax applies indiscriminately:

- both to workers directly employed by hospitality establishments and food and beverage service businesses;
- and to those employed by external suppliers (staffing agencies), working in the aforementioned establishments.

Regarding the obligations of the withholding agent, the Revenue Agency recalls that Article 33, paragraph 2 of Legislative Decree 81/2015 establishes that "under the labor supply contract, the user undertakes to communicate to the supplier the economic and regulatory treatment applicable to the supplier's employees performing the same duties as the supplied workers and to reimburse the supplier for the wage and social security costs actually incurred for the workers."
Therefore, it follows from this provision that the entity responsible for paying the economic treatment – including any tips – is the staffing agency, which consequently bears the tax substitution obligations. These obligations remain even if the tips collected by the hospitality establishments or food and beverage service businesses, intended for the supplied worker, are disbursed by the user establishment itself.

In such a case, the Revenue Agency specifies that, since the tax substitution obligations lie with the staffing agency, even if the amounts related to tips are paid directly by the user, the staffing company (withholding agent) and the paying establishment (third-party payer) must set up a mandatory communication system to correctly tax the amounts paid and to transfer the amounts withheld as substitute tax by the hospitality establishment to the employer (withholding agent), who is responsible for the payment.

Article 1, paragraph 58, Law 29.12.2022 no. 197
Legal Opinion Italian Revenue Agency 15.7.2025 no. 7
Il Quotidiano del Commercialista, 16.7.2025 – "Substitute tax on tips also valid for temporary workers" – Mamone
Eutekne Guides – Direct Taxes – "Tips" – Alberti P., Silvestro D.

DEFINITION OF TAX RELATIONSHIPS
Tax amnesties and regularizations – Tax amnesties and regularizations (Law 197/2022) – Reinstatement to the “rottamazione dei ruoli” (Debt Settlement) (Decree Law 202/2024) – Rottamazione Quater – Extension of deadlines (FAQ Italian Revenue Agency 10.7.2025)

For taxpayers who had adhered to the rottamazione dei ruoli under Law 197/2022 (the so-called “rottamazione-quater”) by submitting the related application by June 30, 2023, and who by December 31, 2024, had lost the benefit due to late or missed payment of instalments, the legislator provided for reinstatement to the settlement scheme under Article 3-bis of Decree Law 202/2024, converted into Law 15/2025.
These taxpayers who lost the benefit were given the opportunity to be reinstated with respect to the debts included in the original application (these are debts assigned to the collection agency from January 1, 2000 to June 30, 2022), by submitting a request by April 30, 2025.
On June 30, 2025, the taxpayers who submitted the reinstatement request received a communication detailing the amounts due and instructions/forms for payment.
It should be remembered that under the rottamazione provided by Law 197/2022, administrative penalties, interest included in the debts, late payment interest pursuant to Article 30 of Presidential Decree 602/73, and collection fees are written off.

FAQ of July 10, 2025
The Italian Revenue Agency – Collection division, through FAQs published on July 10, 2025, provided clarifications for reinstated taxpayers.
Among the most relevant responses:

- The eligible taxpayers are those who did not pay any instalment of the original plan or those who paid one or more instalments after the 5-day grace period for payments due until December 31, 2024;
- The amount communicated on June 30, 2025, took into account any payments made after losing the benefit of rottamazione-quater, with reference to the portion attributed to principal;
- It is possible to redefine the amounts paid through the "ContiTu" service, which allows excluding certain payment notices from the calculation of those covered by the reinstatement plan;
- For payment notices excluded from reinstatement, the facilitated settlement will have no effect and the collection agency will resume recovery actions as provided by law;
- Submission of the reinstatement request suspends the obligation to pay any instalments requested after losing the benefit of rottamazione-quater, and the instalment plan will be automatically revoked afterwards;
- Upon submission of the reinstatement request, the Italian Revenue Agency – Collection division may not initiate or continue precautionary or enforcement procedures (unless the first auction with a positive outcome has already occurred); liens or mortgages remain registered, but for debts eligible for settlement, the taxpayer will not be considered in default for public administration refunds and payments pursuant to Articles 28-ter and 48-bis of Presidential Decree 602/73 and for the issuance of the DURC certificate.

"ContiTu" Service
After receiving confirmation of acceptance of reinstatement to the rottamazione, the taxpayer may adjust the total debt.
By accessing the institutional website's "ContiTu" service, taxpayers can select only those payment notices they intend to pay and see the corresponding reduced amount.
At the end of the procedure, new payment forms will be downloadable and also sent by email.
For debts excluded during this phase, the facilitated settlement will have no effect and "the collection agency will resume recovery actions as provided by law."
The due date for the first or single instalment remains July 31, 2025, and the other instalment deadlines remain unchanged from the reinstatement application.
It should be recalled that the maximum number of instalments allowed was 10, with deadlines on July 31, 2025; November 30, 2025; February 28, 2026/2027; May 31, 2026/2027; July 31, 2026/2027; and November 30, 2026/2027.
The 5-day late payment tolerance remains, with the final deadline for the first instalment being August 5, 2025.
Any loss of benefit even after reinstatement results in the loss of benefits, and any payments made will be considered as advance payments toward the "original" amount due.

Instalments after loss of benefit from rottamazione-quater
If, after losing the benefit of rottamazione dei ruoli under Law 197/2022, the taxpayer made payments, these are considered advance payments toward the principal portion also for the purposes of reinstatement.
This also applies if the taxpayer submitted an instalment request after losing the benefit.
In this case, payments due until July 31, 2025, are suspended, and on the same date "instalments related to debts for which reinstatement to rottamazione-quater has been accepted are automatically revoked."

FAQ Italian Revenue Agency – Collection Division 10.7.2025
Il Sole 24 Ore, July 16, 2025, p. 31 – "Rottamazione, the chance for reinstated taxpayers to review by themselves" – Morina G., Morina T.

SOCIAL SECURITY

Social shock absorbers - Bilateral solidarity fund for the telecommunications supply chain - Supplementary benefits - Calculation methods - Clarifications (INPS message 14.7.2025 no. 2230)

INPS, with message no. 2230 dated July 14, 2025, provided instructions for estimating the amount to request for supplementary benefits of CIGO, CIGS, and the wage integration allowance (AIS) guaranteed by the bilateral solidarity fund for the telecommunications supply chain (the so-called "TLC Fund"), established by Ministerial Decree (MD) August 4, 2023.
The message also clarified the procedures for filling out the application form.

Supplementary benefit paid by the Fund

The supplementary benefit paid by the Fund guarantees beneficiaries a total treatment equal to 80% of the taxable base used for calculating severance pay (TFR) for the duration of the period authorized by the public provision granting the treatment.
The integration is recognized in relation to authorizations issued from February 15, 2024, covering periods starting from January 1, 2024.
Currently, the procedure allows applications only for supplementary benefits whose authorizations were granted with settlement payment.

Reference wage and calculation method for the estimate

As with the main benefit, the calculation of the supplementary benefit is based on the hourly reference wage for each worker and follows the same calculation method as the main benefit.
The reference parameter is the monthly wage used for the TFR calculation, corresponding to the data provided by the employer through the UniEmens flow for the relevant month, including the "MeseTFR" element, which contains the "BaseCalcoloTFR" element that must also be valued accordingly.
In the "NumAutorizzazione" field of "CIGAutorizzata," the authorization number issued by the territorial INPS office relating to the main benefit must be reported.
Annex 1 of the message includes:

- the algorithm applied for the hourly calculation of the main benefit (the so-called "Hourly Wage ISL");
- the algorithm to be applied for the hourly calculation of the supplementary benefit (the so-called "Hourly Wage S.I.").

Filling out the application

During the application process, the procedure pre-fills the authorized hours of wage integration for the main benefit.

The employer (or authorized intermediary) must enter, based on available data, the total amount of the supplementary benefit to be paid. This amount should be calculated using the algorithm above, using the wage data available for each beneficiary for the entire period authorized by the public provision granting the main benefit, taking into account the actual use of the benefit according to the company's needs.
Therefore, the total estimated amount of the supplementary benefit must be entered in the request net of the amount corresponding to the gross wage integration paid to beneficiaries for the main benefit.

Supplementary benefit requests already submitted

If the requested amounts in already submitted supplementary benefit requests differ from the estimate based on the proposed algorithm, employers may send, within 30 days from July 14, 2025, an email via certified PEC to the Central Directorate of Social Shock Absorbers at dc.ammortizzatorisociali@postacert.inps.gov.it containing:

- the sequential number and protocol of the application to be modified;
- the new estimated amount relating to the supplementary benefit.
  Otherwise, requests will be processed based on the amount requested at the time of submission.

Ministerial Decree August 4, 2023, Ministry of Labor and Social Policies
INPS message July 14, 2025 no. 2230

Il Quotidiano del Commercialista July 15, 2025 - "Clarified calculation methods for TLC Fund supplementary benefits" - Gianola
Eutekne Guides - Social Security - "Call center" - Gianola G.

WORKPLACE SAFETY
Points-based license for temporary or mobile construction sites - New features - Allocation of additional credits (INL note 15.7.2025 no. 288)

With note no. 288 dated July 15, 2025, the National Labor Inspectorate (INL), based on the provisions of Ministerial Decree 132/2024, which introduced the possibility to increase the initial points of the credit license (30 credits) up to a maximum of 100 credits, provided guidelines on how additional credits are awarded to companies and/or self-employed workers.

Seniority of registration with the Chamber of Commerce
Article 5, paragraph 2, of MD 132/2024 establishes that, "due to the company's history, up to 10 credits may be awarded at the time of license issuance based on the applicant's registration date with the Chamber of Commerce." In this regard, INL clarified that:

- for companies, including sole proprietorships, and self-employed workers registered with the Chamber of Commerce, the data will be automatically retrieved from the Chamber's databases;
- for non-Italian companies and self-employed workers, seniority must be self-certified by the legal representative;
- professionals working on construction sites are not required to register with the Chamber of Commerce, so they must self-certify seniority based on their VAT registration or registration with the Separate Management (Gestione Separata).

INL clarified that credits are not cumulative with previous points: the number of years registered with the Chamber of Commerce and the corresponding seniority will be considered, granting a maximum of 10 credits.

Certification of an Occupational Health and Safety Management System (OHSMS) compliant with UNI EN ISO 45001
INL specifies that, to recognize additional credits for possession of an OHSMS certification compliant with UNI EN ISO 45001, certified by certification bodies accredited by ACCREDIA or other accreditation bodies adhering to the IAF MLA mutual recognition agreements, the legal representative or a delegate must attach such certification, also indicating the certificate's start and expiry dates (normally three years).
After the initial submission, starting one month before the certificate's expiration, it will be possible to update the declaration by submitting the new certificate with the relevant start and end dates (the start date must be after the previous certificate's expiry date).

Certification of the health and safety organization and management model (MOG) compliant with art. 30 of Legislative Decree 81/2008 - Possession of SOA class I and II certifications
INL also clarifies the recognition of additional credits based on the certification of the health and safety organization and management model (MOG) compliant with art. 30 of Legislative Decree 81/2008, certified by joint bodies registered in the national registry per art. 51 of the same decree, which perform certification according to UNI 11751-1 standard, "Adoption and effective implementation of health and safety management models (MOG-SSL) - Part 1: Certification procedures in the construction or civil engineering sector."
The legal representative or delegate must attach the MOG certification and indicate its start and end validity dates. Updates to the certification can be made starting one month before expiry by submitting the new certificate with corresponding dates.
Similarly, SOA certifications of class I and II, to be attached to the credit request, must indicate activity start and end dates.
INL clarifies that the categories, currently 52, are irrelevant; only the class matters. These requirements will be

subject to checks, especially for suspensions or loss of validity, which will affect the corresponding additional credits, resulting in loss of entitlement.

Corrections of additional requirements
Finally, INL specifies that corrections of erroneously entered additional requirements can be autonomously made by the company manager or delegate before the score update, which usually occurs between midnight and 3:00 AM. After this period, the system updates the score, and if the correction has not been made in time, the company manager or delegate must contact a territorial office of the Inspectorate, which will make the necessary changes and remove the erroneous requirement as soon as possible.

Art. 27, paragraph 5, Legislative Decree April 9, 2008, no. 81
Art. 5 MD September 18, 2024, Ministry of Labor and Social Policies no. 132
National Labor Inspectorate note July 15, 2025 no. 288
Il Quotidiano del Commercialista July 16, 2025 - "Foreign companies and self-employed self-certify seniority for points license" - Pagano
Eutekne Guides - Labor - "Workplace safety - Points-based license for temporary or mobile construction sites" - Mamone L.

Highlighted Reading

DECREE OF THE PRESIDENT OF THE COUNCIL OF MINISTERS 5.6.2025
FACILITIES
FINANCIAL FACILITIES – Contribution to support newsstands for expenses incurred in 2024 – Procedures and deadlines for submitting applications

In implementation of Article 1 of the DPCM (Prime Ministerial Decree) dated 17.4.2025, this decree defines the procedures and deadlines for submitting applications to receive a contribution supporting newsstands.

Eligible parties
The contribution is available to businesses operating exclusive sales points for the resale of newspapers and magazines, registered in the business register with the ATECO classification code 47.62.10, relating to retail trade of newspapers, periodicals, and magazines, as the primary and/or main activity code.
Furthermore, it is required that:

- the business is not subject to voluntary liquidation, compulsory administrative or judicial procedures;
- the business employing staff complies with contributory and social security obligations.

Amount of the contribution
The contribution equals 60% of expenses incurred between 1.1.2024 and 31.12.2024, net of VAT where applicable, for:

- Municipal property tax (IMU);
- Tax for indivisible services (TASI);
- Single patrimonial fee (CUP);
- Waste tax (TARI);
- Rental fees;
- Electricity supply services;
- Telephone and Internet connection services;
- Purchase or rental of cash registers or telematic registers;
- Purchase or rental of POS devices;
- Other expenses incurred for digital transformation and technological modernization.

If the newsstand has ensured Sunday openings for at least 50% of the total number of Sundays during the opening period, the contribution amount is increased by 10%.
In any case, the benefit is granted up to a maximum amount of €4,000 per beneficiary.

Submission of applications
Applications to access the contribution must be submitted to the Department for Information and Publishing of the Presidency of the Council of Ministers:

- from 10:00 AM on 1.7.2025 until 5:00 PM on 30.7.2025;
- electronically, via the IT procedure available in the reserved area of the portal www.impresainungiorno.gov.it.
  The chronological order of submission of applications is not relevant.

Completion of the substitute declaration
Through the aforementioned online procedure, it is necessary to complete the substitute declaration of affidavit, pursuant to Article 47 of DPR 445/2000, certifying:

- possession of the required conditions;
- expenses incurred in 2024 within the scope of those eligible for the benefit;
- Sunday openings entitling to the aforementioned contribution increase;
- details of the bank account in the beneficiary's name.

Storage and presentation of documentation
Documentation certifying the expenses incurred must be kept by the beneficiaries of the contribution and made available upon request by the administration during controls.

Disbursement of the contribution
The contribution is granted:

- within the planned spending limit of €10 million;
- respecting the limits set by the European Union for "de minimis" aid, pursuant to European Commission Regulation No. 2831 of 13.12.2023.
  If the spending limit is exceeded compared to the applications admitted for the benefit, a proportional allocation among all entitled parties will be made.
  The due contribution will be paid by crediting the bank account indicated by the beneficiary in the application.

Maintenance of the activity
The business must maintain the exclusive resale activity of daily newspapers and periodicals for at least the subsequent 12 months starting from the date of admission to the contribution.

Controls
The Department for Information and Publishing carries out checks, including sample checks, on the possession of the requirements and compliance with the conditions to benefit from the facility.
Beneficiaries are required to promptly inform the Department for Information and Publishing of any loss of eligibility requirements or any other change affecting the concession of the benefit.

Revocation of the contribution
If, following controls, the Department for Information and Publishing finds the absence of one or more of the required conditions, or detects false declarations, it will proceed to revoke the contribution and recover any amounts already paid.