

THE WEEK IN BRIEF

News

FISCAL

DEFINITION OF TAX RELATIONSHIPS- Two-year arrangement with creditors
(Legislative Decree 13/2024)

FACILITIES

TAX

TAX BENEFITS- Repatriation regime (art. 5 of Legislative Decree 209/2023)

WORK

NON-EU WORKERS

REAL ESTATE

LEASES - Tax aspects

Read Highlights

DEFINITION OF TAX RELATIONSHIPS

Two-year arrangement with creditors (Legislative Decree 13/2024) - Benefits deriving from membership - VAT credits - Exemption from the application of the compliance visa within the limit of 70,000 euros per year (FAQ Agenzia delle Entrate 15.10.2025)

Taxpayers who adhere to the CPB can benefit from the exemption from the affixing of the conformity stamp for the use in compensation of VAT credits, for an amount not exceeding € 70,000.00 per year, one year earlier than those who apply the "classic" ISA bonus regime; this is clarified by the Revenue Agency in response to a FAQ of 15.10.2025, which joins the clarifications released on the subject on 24.2.2025, again through FAQs.

Extension of the ISA bonus scheme

The application of the benefits referred to in [Article 9-bis](#), paragraph 11 of Legislative Decree 50/2017 has been extended to taxpayers who adhere to the two-year arrangement with creditors as a result of the provisions of [Article 19](#), paragraph 3 of Legislative Decree 13/2024; the benefits in question apply regardless of the tax reliability score of the taxpayer who has accepted the proposal of the Tax Administration (FAQ 25.10.2024), unlike what happens without adherence to the CPB and with the ordinary application of ISAs.

Exemption from the compliance visa

The benefits granted by the ISA bonus scheme also include the exemption from the affixing of the conformity stamp or from the provision of the guarantee for the compensation or reimbursement of credits for an amount not exceeding € 70,000.00 per year in relation to VAT.

The concrete application of the exemption in question is influenced by the misalignment between the deadlines for submitting the VAT return (30.4 of the year following the one subject to the return) and the deadlines for submitting the INCOME form and the attached ISA form (31.10 of the year following the year subject to the return, for "solar" subjects); this circumstance determines a postponement of one year of the time of use of the benefit, considering that the VAT return is submitted before the taxpayer has determined the ISA score (a necessary condition for accessing the bonus regime).

ISA Award Scheme

Applying the clarifications issued by the Revenue Agency with circular 2.8.2019 no. [17](#), § 1.8, in relation to the tax period in progress as of 31.12.2024, the exemption from the compliance visa for the offsetting of VAT credits applies:

- the annual credit accrued in the year 2025 (resulting from the 2026 VAT return);
- interim receivables accrued in the first three quarters of 2026 (resulting from the relevant TR forms).

CPB bonus scheme

Joining the CPB brings with it two additional advantages compared to the ISA reward regime; the benefit always applies with respect to the higher amount of 70,000.00 euros and is brought forward by one year, both with regard to the VAT credit from the annual return (FAQ 24.2.2025), and for the interim ones (FAQ 15.10.2025).

Consequently, taxpayers who joined the CPB 2024-2025 in 2024 can benefit from the exemption from the compliance visa for the compensation or refund of VAT credits, up to the limit of € 70,000.00 per year, relating to:

- the annual credit accrued in the year 2024 (resulting from the 2025 VAT return) and in the year 2025 (resulting from the 2026 VAT return);
- quarterly receivables accrued in the first three quarters of 2025 and in the first three quarters of 2026 (resulting from the relevant TR forms).

art. 19 para. 3 Legislative Decree 12.2.2024 n. 13

art. 9 bis co. 11 DL 24.4.2017 n. 50

FAQ Revenue Agency 15.10.2025

Il Quotidiano del Commercialista del 17.10.2025 - "The CPB anticipates the use of the bonus regime on VAT credits" - Girinelli - Rivetti

Il Sole - 24 Ore del 17.10.2025, p. 30 - "Agreed, visa waiver is deferred" - Bartelli C.

Facilities

TAX

Tax credit for the restructuring of tourism/hotel companies - Adaptation of the implementing provisions relating to the methods of use of the facility (Ministerial Decree 11.9.2025)

With the Ministerial Decree [of 11.9.2025](#), published on the website of the Ministry of Tourism, the provisions contained in the public notice of 23.12.2021 have been adapted to the changes introduced by Decree-Law [202/2024](#), in relation to the time limit for the implementation of the interventions on the expenses of which the tax credit for the renovation of hotel accommodation facilities is recognized, and by Decree-Law [4/2022](#), in relation to the transferability of the aforementioned credit.

Regulatory framework

Art. 1 co. 1-17 of Legislative Decree 6.11.2021 no. [152](#) converted provides, upon submission of a specific application, for the recognition of a non-repayable contribution and a tax credit to tourism-hotel companies for the expenses incurred for the redevelopment and digitization of the structures.

[Article 14](#) paragraph 1 of Decree-Law 202/2024, intervening on [art. 1](#) of Decree-Law 152/2021, has, among other things, extended the deadline for the conclusion of subsidized interventions to 31.10.2025.

This extension is provided for companies that have submitted a specific application (cf. Ministerial Decree [11.9.2025](#)).

Use of the tax credit - Elimination of the deadline of 31.12.2025

As for the methods of use, the tax credit can be used:

- exclusively in offsetting, pursuant to [art. 17](#) of Legislative Decree 241/97, by means of form F24 (tax code "7059", established by res. Revenue Agency no. [73/2023](#));
- starting from the year following the year in which the interventions were carried out.

The amount of the tax credit used in compensation must not exceed the amount granted by the Ministry of Tourism, under penalty of discarding the payment operation.

The credit can be used without applying the limits to offsets referred to in [art. 34](#) co. 1 of Law 388/2000 and [art. 1](#) co. 53 of Law 244/2007.

As part of the public notice of the Ministry of Tourism of 23.12.2021, containing the application procedures for the disbursement of contributions and tax credits in question, art. 9 had been specified that the tax credit had to be used "starting from the year following that in which the interventions were carried out, no later than 31 December 2025"; therefore, in the event of non-offsetting or assignment of the credit no later than 31.12.2025, the Agency had specified that the right to benefit from the facility in question was lost, as any possibility of reimbursement was precluded (so response to the Revenue Agency ruling no. [460/2023](#)).

With the Ministerial Decree [of 11.9.2025](#), the reference to "no later than 31 December 2025" was eliminated from the aforementioned Article 9 of the notice, so that this time constraint is no longer applicable.

Assignment of the tax credit

The original version of [art. 1](#) co. 8 of Decree-Law 152/2021 also provided for the possibility of transferring the tax credit in whole or in part, with the option of subsequent assignment to other parties, including banks and other financial intermediaries.

Following the amendments made by [art. 28](#) co. 3-ter lett. a) n. 1) of DL 27.1.2022 n. 4, co. 9 of [art. 1](#) of the aforementioned DL 152/2021 provides that the tax credit can be transferred, only in full, without the right of subsequent assignment to other parties, without prejudice to the possibility of two further assignments only if made in favor of banks and intermediaries, without prejudice to the application of [art. 122-bis](#), paragraph 4 of Legislative Decree no. 34 of 19.5.2020, converted, for any transfer between the aforementioned parties, even after the first.

The Ministerial Decree [of 11.9.2025](#) has now implemented the aforementioned changes on the method of transfer also in the context of art. 9 co. 2 of the notice of 23.12.2021.

It should be noted that the implementation methods of the provisions relating to the transfer were defined with the provv.

Revenue Agency 27.3.2024 n. [163586](#).

art. 1 co. 8 DL 6.11.2021 n. 152

art. 9 Notice Ministry of Tourism 23.12.2021 DM

11.9.2025 Ministry of Tourism

Il Quotidiano del Commercialista of 11.10.2025 - **"Tax credit hotels without any more constraint of use by 31 December 2025"** - Alberti

Eutekne Guides - Direct Taxes - **"Hotels - Tax credit for renovation"** - Alberti P.

Il Quotidiano del Commercialista of 31.12.2024 - **"Tax credit restructuring tourism companies deferred to 31 October 2025"** – Alberti

TAX

Repatriation regime (art. 5 of Legislative Decree 209/2023) - Previous foreign residence (answers to the Revenue Agency ruling 13.10.2025 nos. 263 and 264)

With two answers to the question, the Italian Revenue Agency examined the requirement of foreign residence in relation to the new facilitated regime for repatriates referred to [in art. 5](#) of Legislative Decree 209/2023, applicable from 2024.

Return with collaboration in continuity with the activity carried out abroad

The answer to question no. [263/2025](#) examines the case of a person residing abroad for three tax periods during which he continued to teach for an Italian university with which he collaborated before his expatriation, as well as providing employment for a foreign company; the same person intends to move to Italy from 2026 to work for a company not connected or owned by the foreign company, also continuing his teaching activity for the Italian university.

In the Agency's opinion, in the case in question, the person can benefit from the facilitated regime with exclusive reference to the income deriving from the activity he intends to carry out in the employ of the company for which he has not carried out work abroad.

It is irrelevant, the Agency continues, that upon returning to Italy the person will also continue to carry out the activity of coordinated and continuous collaboration with the same university, it being understood that the income that can be deducted from this activity is not eligible for tax relief because it derives from an activity carried out for the same employer for which he had worked when he was resident abroad (1st test) and for which he had worked in Italy before expatriation (2nd test), with the consequent need to find the longer period of seven years of previous foreign residence (on this point, answers nos. 41, 53 and 142 of 2025 are recalled).

Residence of EBRD employees

With the answer to question no. [264/2025](#), the Italian Revenue Agency addressed the issue of foreign residence in relation to a person, registered with AIRE since 2021, first an employee of the EIB (European Investment Bank) and then, from 2023, an employee of the EBRD (European Bank for Reconstruction and Development), intending to move to Italy from 2026.

The Agency recalls, first of all, the presumption of Italian tax residence applicable to EU agents and officials, provided for by art. 13 of Protocol no. 7 (entitled "On the privileges and immunities of the European Union"), annexed to the Treaty on European Union (TEU) and to the Treaty on the Functioning of the European Union (TFEU), by virtue of which, as specified by the Revenue Agency circ. no. [33/2020](#) (under the old regime but whose clarifications also apply under the new one, given the similar request for a period of previous foreign residence), the aforementioned officials and other agents of the European Union are considered *by law* to be tax resident in Italy, even in the event that they meet the formal requirement of registration with AIRE, with the consequence that the tax regime for repatriates would be precluded.

In the case at hand, in the Agency's opinion, the person could not be considered to be a tax resident *by law* in Italy with reference to the periods 2023, 2024 and 2025, in which he or she was an employee of the EBRD, given that the aforementioned presumption does not apply in this case; in fact, the EBRD is not included in the list of EU institutions and bodies and, therefore, the Agency specifies, the provisions contained in art. 13 of the aforementioned Protocol no. 7.

It follows that, in compliance with all the conditions and additional requirements provided for by [art. 5](#) of

Legislative Decree 209/2023, the person will, in the opinion of the Agency, be able to benefit from the facilitated regime for repatriates starting from the 2026 tax period, provided that the circumstances examined above that determine the extension of the minimum period of residence abroad from three to six or seven tax periods do not occur.

art. 5 Legislative Decree 27.12.2023 no. 209

Answer to the Revenue Agency ruling 13.10.2025 no. 264

Answer to the Revenue Agency ruling 13.10.2025 no. 263

The Daily of the Accountant of 14.10.2025 - **"Regime of repatriates even if one of the activities is without the requirements"** - Course

Il Sole - 24 Ore of 14.10.2025, p. 33 - **"The new regime for repatriates also allows collateral activities to be carried out"** - Longo

Italia Oggi of 14.10.2025, p. 25 - **"Impatriati /1 Regime valid for those who work at the EBRD"** - Stancati -

Ricco Italia Oggi of 14.10.2025, p. 25 - **"Impatriati /2 Collaborations at the university are excluded"** - Stancati -

Ricco Guide Eutekne - Direct Taxes - **"Regime of impatriates"** - Course L.

Work

NON-EU WORKERS

Entry flows of non-EU workers - Programming for the three-year period 2026/2028 -
News of the Prime Ministerial Decree 2.10.2025

With the Prime Ministerial Decree [of 2.10.2025](#), published in the *Official Gazette of the European Union*. 240 of 15.10.2025, the planning of the flows of legal entry into Italy of foreign workers for the three-year period 2026-2028 has been defined.

Determination criteria

According to the provisions of [art. 2](#), [3](#) and [4](#) of the Prime Ministerial Decree of 2.10.2025, the determination of entries for the aforementioned three-year period was carried out first of all by taking into account preferential quotas reserved for workers from States that promote information campaigns on the risks deriving from inclusion in irregular migration trafficking.

In addition, the maintenance of a specific quota for employees in the family care sector and the provision for the entry into Italy, for reasons of self-employment, of workers who have an Italian citizen or former citizen as an ascendant up to the third degree and who are resident in Venezuela or in one of the other countries identified by a specific decree have been considered.

Specific criteria are then identified for entries outside the quotas, linked, for example, to a legislative intervention aimed at regulating entries for non-seasonal subordinate work in the family care sector for people with disabilities.

Eligible Fees

Pursuant to [art. 5](#) of the Prime Ministerial Decree of 2.10.2025, foreign citizens residing abroad are admitted to Italy for reasons of seasonal, non-seasonal and self-employed employment within the following total quotas:

- 164,850 units for the year 2026;
- 165,850 units for the year 2027;
- 166,850 units for the year 2028.

Entries for non-seasonal and self-employed subordinate work

With regard to entries for non-seasonal subordinate work and self-employment, [art. 6](#) of the Prime Ministerial Decree of 2.10.2025 identifies the following sectors as recipients:

- agriculture, forestry and fishing;
- food, beverage and tobacco industries;
- textile, clothing and footwear industries;
-

- metallurgical and metal products industries;
- other industries;
- constructions;
- wholesale and retail trade;
- accommodation and catering services;
- tourist services;
- transport, logistics and warehousing services;
- operational support services for businesses and people;
- health, social assistance and private health services;
- Other services.

As far as self-employment is concerned, 500 units per year are reserved for:

- entrepreneurs who implement an investment plan that provides for the use of own resources of not less than 500,000.00 euros, as well as the creation of at least 3 new jobs;
- freelancers who intend to exercise regulated or supervised professions, or unregulated but represented at national level by associations registered in lists kept by public administrations and which issue a certificate of quality of services and professional qualification of members;
- holders of corporate offices of administration and control *pursuant to* Ministerial [Decree 850/2011](#);
- well-known or renowned artists, hired by public or private bodies;
- foreign citizens who intend to set up innovative *start-ups*.

Seasonal work entries

As regards quotas for seasonal work, [art. 7](#) of the Prime Ministerial Decree of 2.10.2025 allows entries into Italy for subordinate work reasons in the agricultural and tourism sectors.

Among the various divisions, the provision in question allows the entry of citizens from countries with which specific agreements in the field of migration are in force (or will sign), within the following quotas:

- 88,000 units for the year 2026;
- 89,000 units for the year 2027;
- 90,000 units for the year 2028.

There are also other quotas for working citizens of Italian origin on the part of at least one of the parents up to the third degree in the direct line of ancestry and stateless persons or refugees recognized by the United Nations High Commissioner for Refugees.

It should be noted that the same provision also provides for the entry of non-seasonal employees into the family care sector within the following quotas:

- 13,600 units for 2026;
- 14,000 units for 2027;
- 14,200 units for 2028.

Additional seasonal entry quotas are then reserved for foreign citizens belonging to entrepreneurial or freelance categories.

Submission of applications

As regards the strictly operational profiles, [art. 8](#) of the Prime Ministerial Decree of 2.10.2025 establishes that the submission of the request for work clearance for entries within the quotas determined by the same provision is preceded by the pre-compilation phase of the application forms, which will take place in the time period and for the duration defined by a special interministerial circular.

Operationally, for the 2026 quotas, applications for clearance can be sent through the ALI Portal of the Ministry of the Interior from 9.00 a.m. on:

- 12 January, for seasonal workers in the agricultural sector;
- 9 February, for seasonal workers in the tourism sector;
- 16 February, for non-seasonal employees who are citizens of countries that have cooperation agreements on migration with Italy;
- 18 February, for other non-seasonal employees.

art. 6 DPCM 2.10.2025

art. 7 DPCM 2.10.2025

Il Quotidiano del Commercialista del 17.10.2025 - "The planning of incoming flows 2026/2028 has been defined" - Mamone

Eutekne Guides - Work - "Work of foreigners" - Costa A.

Eutekne Guides - Jobs - "Foreigners' Work - Entry Fees" - Costa A.

Eutekne Guides - Jobs - "Foreigners' Work - Entry Flows 2026-2028" - Costa A.

Real estate

RENTALS

Tax aspects - Late registration of the lease - Determination of the penalty - First year (res. Revenue Agency 13.10.2025 no. 56)

In resolution 13.10.2025 no. [56](#), the Revenue Agency addressed the issue of the correct calculation of penalties in the event of late registration of the lease, aligning itself with the prevailing orientation in the jurisprudence of legitimacy and overcoming the position previously adopted in the Revenue Agency circ. no. [26/2011](#).

Regulatory framework

[Article 69](#) of Presidential Decree 131/86, as last amended by [Article 20](#) paragraph 1 of Legislative Decree 81/2025, establishes that those who "omit the request for registration of the deeds and facts relevant for the purposes of the application of the tax [...] is punished with an administrative fine equal to 120% of the tax due, with a minimum of 250 euros. If the registration request is made with a delay of no more than 30 days, an administrative penalty of 45% of the amount of taxes due is applied, with a minimum of 150 euros".

The parameterization of the registration tax to the "tax due" has led to critical issues with reference to leases, given that [art. 17](#) of Presidential Decree 131/86, for lease and sublease contracts of urban properties with a duration of several years, provides that the tax can be paid:

- annually, taking as the taxable base the amount of the rent relating to each year;
- in a single solution, on the amount of the agreed fees for the entire duration of the contract, taking advantage of a small reduction in the tax due.

Two previous theses

Over the years, two different approaches have emerged on the correct quantification of the penalty for late registration of leases:

- according to the orientation consolidated in the Court of Cassation (cf. Cass. nos. [2585/2024](#), [2357/2024](#), [717/2022](#), [1453/2022](#)), the penalty must be parameterized to the tax due for the first year (as allowed by [art. 17](#) of Presidential Decree 131/86);
- according to the Revenue Agency (circ. [26/2011](#)), on the other hand, the penalty should have been parameterized to the tax due for the entire duration of the contract, as provided for by [art. 43](#) co. 1 letter h) of Presidential Decree 131/86 (which generally defines the taxable base).

New orientation of the Revenue Agency

With the res. [56/2025](#), the Revenue Agency adheres to the jurisprudential orientation and, overcoming circ. n. [26/2011](#), states that, in the event of late registration of a lease or sublease contract of urban properties with a duration of several years, subject to registration tax, the penalty provided for by [art. 69](#) of Presidential Decree 131/86 "must be commensurate with the registration tax calculated, in the case of annual payment of the tax, on the amount of the rent relating to the first year".

For the years subsequent to the first - specifies the Agency - the penalty for late payment referred to in [art. 13](#) of Legislative Decree 471/97 applies.

In addition, it remains possible for the taxpayer to access the active repentance, in the presence of the conditions.

Contracts with flat coupon

In res. 56, the Agency has also provided an interesting clarification with reference to contracts with dry coupons: taking its cue from the explanatory report to Legislative Decree no. [81/2025](#), the Agency states

that, in the event of late registration of a contract with an option for the flat coupon, the fixed penalty pursuant to [Article 69](#) of Presidential Decree 131/86 applies, equal to 150.00 euros or 250.00 euros (depending on the delay).

Examples

Consider a "4+4" residential lease contract entered into on 15.10.2025 and starting from the same date (to be registered by 14.11.2025), which provides for an annual rent of 12,000.00 euros (registration tax due at 2%).

If the contract is registered (without the option for the flat coupon) on 10.12.2025 (therefore with a delay of less than 30 days), without repentance, but with annual payment of the tax, based on the indications of the Revenue Agency in res. no. [56/2025](#), the taxpayer should pay penalties equal to 45% of the registration tax due on the first contractual year (2% of 12,000.00 = 240.00 euros). Given that 45% of €240.00 is equal to €108.00 (lower than the minimum), the fixed penalty of €150.00 is due

euro.

On the other hand, if the registration took place on 28.12.2025 (therefore with a delay of more than 30 days with respect to the deadline), again without requesting the dry coupon and opting for the annual payment, a penalty of 120% of the tax due on the annual rent (240.00 euros) would be due; therefore, in this case, the penalty would amount to 288.00 euros (higher than the minimum of 250.00 euros).

If, in the cases indicated above, the option for the flat coupon is expressed:

- for the contract registered on 10.12.2025, a fixed penalty of 150.00 euros would be due;
- for the contract registered on 28.12.2025, a fixed penalty of 250.00 euros would be due.

Industrious repentance

On the penalties as determined above, active repentance may intervene, pursuant to [art. 13](#) of Legislative Decree 472/97, where the conditions are met and the taxpayer makes use of them.

Updating the RLI model

In line with the indications provided in res. [56/2025](#), on the website of the Revenue Agency, on 14.10.2025 the RLI form and the RLI web form have also been updated, which now allow the calculation of penalties (and repentance) on the first year if the taxpayer has not chosen payment for the entire duration of the contract.

art. 17 TUR

Revenue Agency Resolution 13.10.2025 no. 56

Revenue Agency Circular 1.6.2011 n. 26

Il Quotidiano del Commercialista of 14.10.2025 - **"Penalties on the first year for late registration of lease contracts"** - Mauro

Il Sole - 24 Ore of 14.10.2025, p. 33 - **"Leases, for late registration penalty on the first year tax"** - Busani

Italia Oggi of 14.10.2025, p. 25 - **"Leases, light sanctions"** - Poggiani

Il Quotidiano del Commercialista of 13.1.2022 - **"Late registration of the lease revised with sanction on the first year"** - Mauro

Il Quotidiano del Commercialista of 19.1.2024 - **"Penalties for late registration of the sublease calculated on the first year"** - Mauro

Eutekne Guides - Assessment and sanctions - **"Lease - Buildings"** - Cissello A., Mauro A.

Cass. 18.1.2024 n. 1981

SPECIAL SECTORS

MINISTERIAL DECREE OF THE MINISTRY OF INFRASTRUCTURE AND TRANSPORT 4.8.2025

SPECIAL SECTORS

ROAD HAULIERS - Training activities - Granting of grants - Reopening - Procedures and deadlines for submitting applications

In implementation of art. 83-bis, paragraphs 23 and 28, of Legislative Decree no. 112 of 25.6.2008 conv. L. 6.8.2008 n. 133, with the Presidential Decree 29.5.2009 n. 83 was issued the regulation on the granting of contributions for training initiatives aimed at increasing the skills and professional skills of entrepreneurs and operators in the road haulage of goods on behalf of third parties.

In implementation of the aforementioned regulation, with this Ministerial Decree:

1. the reopening of the granting of these contributions is ordered, based on the resources available for 2025;
2. the methods and deadlines for submitting the related applications and the further implementing provisions are established.

Beneficiaries of the contributions

Road haulage companies for the hire of third parties with their main or secondary office in Italy, or their aggregations in the form of cooperative societies or consortia, duly registered in the National Electronic Register established by Regulation of the European Parliament and of the Council of 21.10.2009 no. 1071 or in the National Register of road hauliers of goods on behalf of third parties, whose owners, partners, directors, as well as employees (including managers) or employees classified in the National Collective Agreement for logistics, transport and shipping, participate in training or professional updating initiatives aimed at:

- the acquisition of skills suitable for business management and new technologies;
- the development of competitiveness and the raising of the level of road safety and safety at work.

Eligible training initiatives

The eligible training initiatives are carried out through company, inter-company, territorial or sectoral training plans, provided that the training activity is:

- launched from 12.1.2026;
- completed by 30.6.2026.

The costs of preparing and developing the training plan prior to 12.1.2026 are also eligible, provided that they are after 29.9.2025 (date of publication in the Official Gazette of this Ministerial Decree).

On the other hand, training courses aimed at accessing the profession of road haulage operator and the acquisition or renewal of qualifications required for the exercise of a specific road haulage activity are excluded.

Furthermore, pursuant to art. 31 paragraph 2 of European Commission Regulation 17.6.2014 n. 651, no aid can be granted for training organized by companies to comply with mandatory national training legislation.

Distance Learning

If distance learning is opted for, the courses, which are carried out with IT tools, must have the following requirements:

- the training activity must be carried out through videoconferencing tools with simultaneous video recording of all participants and trainers, also allowing the sharing of documents;
- the entire course must be videotaped allowing the simultaneous framing of all participants and teachers;
- teachers and participants must first be identified by acquiring a copy of their identity document and, for each of them, a special profile must be created with an alphanumeric code through which to access the videoconferencing platform;
- the records of training activities and periodic checks must be archived, recorded in electronic format and kept for three years; they are made available at the request of the administration;

- the access codes to the videoconference must be communicated to the managing body.

Amount of contributions

Contributions are granted:

- within the maximum intensity limits set for training aid by art. 31 of European Commission Regulation no. 651 of 17.6.2014;
- within the limit of the envisaged allocation, equal to 5,000,000.00 euros;
- on the basis of the ceilings envisaged.

The maximum contribution that can be paid for the training activity is in fact set according to the following thresholds:

€15,000.00, for micro-enterprises (employing less than 10 units);

50,000.00 euros, for small businesses (employing less than 50 units);

€100,000.00, for medium-sized enterprises (employing less than 250 units);

€150,000.00, for large companies (employing a number equal to or greater than 250 units).

The associated forms of enterprises may obtain a contribution equal to the sum of the maximum contributions payable to the enterprises, associated with the group, participating in the training plan, with a ceiling maximum of 300,000.00 euros.

The contribution is also limited according to the following ceilings:

- hours of training: 30 hours for each participant with the qualification of driver, or 40 hours for each participant with the qualification of employee;
- classroom teaching fee: 120.00 euros for each hour;
- tutors' fee: 30.00 euros for each hour;
- consultancy services of any kind provided: 20% of the total eligible costs.

Without prejudice to the aforementioned ceilings, the total expenses for teaching activities relating to teaching staff, tutors, travel expenses, materials and supplies related to the project, the depreciation of tools and equipment for the portion to be referred to their exclusive use for the training project and the cost of consultancy services, must be equal to or greater than 50% of all eligible costs.

In addition, in order to allow the widest participation in the measure in question, the total costs obtained by adding the cost estimates attached to the applications submitted by companies, consortia or cooperatives that have identified as the implementing entity a training institution expressing the same trade association, may not exceed the sum of 2.5 million euros.

Procedures and deadlines for submitting applications

Applications for contributions must be submitted:

- exclusively by certified e-mail (PEC), specifying in the subject "Application for admission to the professional training incentive edition 16";
- to the managing body "RAM Logistica, Infrastrutture e Trasporti S.p.a.", to the certified e-mail address ram.formazione2026@pec.it;
- using only the form available on the website of the managing body (<http://www.ramspa.it/formazione-xvi-edizione>), accompanied by all the documentation provided therein and duly signed with a digital signature;
- from 20.10.2025 and by 24.11.2025.

End-of-activity report and reporting of costs incurred

By 18.9.2026 the following must be submitted:

- an end-of-activity report;
- a report of the costs incurred.

Together with this documentation, the following must be submitted, in particular:

- the list of participants;
- documentation proving the possible presence of disadvantaged or disabled workers;
- documentation proving the possible characteristics of micro, small or medium-sized enterprises;
- if the training is carried out remotely, the indication of a special link that allows access to the folder containing the course recordings, as well as the FAD tracks validated by the implementing body from which the presence of the participants indicated in the report is shown and from which it is possible to deduce, under penalty of non-recognition of the costs reported for the relevant lesson, name, surname, tax code, INPS code and qualification (driver, administrative officer, partner, administrator, etc.) of each learner who took part in the lesson;
- the attendance registers signed by the participants and endorsed by the implementing body containing, under penalty of non-recognition of the costs reported for the relevant lesson, the name, surname, tax

- code, INPS code and qualification (driver, administrative officer, partner, administrator, etc.) of each learner who took part in the lesson;
- the details of the costs for individual items.

The accounting documentation must, under penalty of inadmissibility, be certified by an independent statutory auditor and registered in the appropriate Register of Statutory Auditors.

The submission of the documentation in question must take place:

- exclusively by certified e-mail (PEC), specifying in the subject "Reporting of professional training incentive courses edition 16";
- to the managing body, at the address ram.formazione2026@pec.it.

The documentation must be signed with a digital signature by the legal representative of the company, the consortium or the requesting cooperative.

Evaluation of applications and reports submitted

The applications and reports submitted are evaluated by the appropriate Commission, which, at the end of the investigation, draws up the list of companies eligible for the facilitation.

Disbursement of contributions

The disbursement of contributions will take place:

- at the end of the implementation of the training project;
- subject to verification of the reporting of the costs incurred.

If the amount of financial resources is not sufficient to fully satisfy the applications deemed admissible, the contributions will be paid in a proportionately reduced manner among the eligible companies.

Withdrawal of contributions

The contributions in question are revoked in the event of:

- ascertainment of irregularities or violations of current legislation or of this decree;
- failure to carry out any distance learning course according to the procedures indicated in the application;
- declaration of attendance or attendance at courses that does not correspond to the truth;
- check on the course that ended with a negative outcome.

If the contribution has already been disbursed, the company will be required to return the amounts paid and the related interest, without prejudice to the report to the judicial authority for any crimes that may be configurable.