THE WEEK IN BRIEF

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DIRECT TAXES

IRES - Contingencies assets - Waivers of receivables by non-resident shareholders - Communication of the tax value of the receivable - Necessity - Exclusion (AIDC rule of conduct no. 232/2025)

On 9.10.2025, the AIDC published the Rule of Conduct no. 232 which has as its object the applicability of art. 88 par. 4-bis of the TUIR to waivers of receivables made by non-resident shareholders of a company resident in Italy.

Regulation of waivers of receivables

On the basis of paragraph 4-bis of Article 88 of the Consolidated Income Tax Act (introduced by Article 13, paragraph 1, letter a) of Legislative Decree 147/2015), the credit to which the shareholder waives (regardless of its nature, financing or commercial) is recognised, in the hands of the investee company:

- as a component of the shareholders' equity (capital reserve) up to the tax value of the credit itself;
- as a contingent asset for the excess with respect to the related tax value.

This does not detract from the fact that, from a civil law point of view, it is a contribution with the qualification of a capital payment for the entire amount (OIC 28, § 36).

In order to certify the tax value of the receivable, the shareholder shall issue a specific communication by means of a declaration in lieu of an affidavit; in the absence of communication, the tax value is considered equal to zero and the entire amount subject to waiver constitutes a taxable contingent.

In essence, if the shareholder has deducted a loss on receivables or has purchased the receivable from third parties at a value lower than the nominal value, following the waiver the investee company records a contingent asset, which balances the deduction made by the shareholder himself or by the third party who assigned the receivable.

In addition, the fiscally recognized cost of the shareholding of the shareholder who makes the waiver increases, pursuant to Articles 94 par. 6 and 101 par. 7 of the TUIR, by an amount equal to the tax cost of the credit (and not by an amount equal to the nominal value, as was the case before the introduction of paragraph 4-bis in Article 88 of the TUIR).

Non-resident member

In the event that the shareholder is non-resident, and in particular when the credit originally arose in the hands of the shareholder himself (this is the case covered by the rule of conduct), any deduction of a write-down or loss on receivables would take place in another jurisdiction, therefore, according to what is stated by the AIDC in the rule of conduct no. 232, the need to protect the fiscal symmetry (and to avoid arbitrage) at the basis of the discipline illustrated would disappear.

The association points out that Article 88, paragraph 4-bis of the Consolidated Income Tax Act has a "naturally domestic vocation" and its observance, where not necessary, as in the case of a non-resident shareholder who waives a credit not purchased by third parties, would entail the violation of the principle of proportionality derived from EU law (Article 5, § 4 of the Treaty on European Union) and assumed into domestic law in Article 10-ter of Law 212/2000 (the so-called Taxpayer's Statute).

Furthermore, according to the rule of conduct, since the non-resident shareholder could issue the declaration in lieu of an affidavit only on the basis of the rules in force in his own legal system, and not on the basis of the rules in force in Italy, there would be an objective difficulty in complying with the letter of the rule.

Location of the Revenue Agency

In accordance with the above considerations, Assonime expressed itself in Circ. 28.6.2017 no. 17, § 2.4. The Revenue Agency, on the other hand, in its replies to ruling no. 887 and 21.3.2022 n. 138, stated that the provision of art. 88 par. 4-bis of the TUIR also applies to non-resident shareholders. In particular, in the first of the two, the Agency argued that only an exception explicitly expressed by the legislator could authorize an exception to be derogated from the rule of art. 88 par. 4-bis for non-resident shareholders.

Practical consequences

The interpretation supported by the rule of conduct could have several practical effects. One would be to simplify the administrative management by the resident company of the waivers made by non-resident shareholders: in fact, it would no longer be necessary to request the declaration of the tax value of the credit, but it would be sufficient to demonstrate that it arose directly in the hands of the shareholder himself (and was not, hypothetically, purchased at a price lower than the nominal value by another resident person).

Another, more substantial effect would be to prevent the emergence of contingent assets even in the presence of write-downs of receivables, when carried out by non-resident shareholders.

Article 88 paragraph 4 bis of Presidential Decree no. 917 of 22.12.1986
AIDC Rule of Conduct 9.10.2025 No. 232

The Accountant's Daily of 9.10.2025 - **"The waivers of non-residents do not constitute contingent assets"** - *De Rosa*

Il Sole - 24 Ore of 9.10.2025, p. 38 - **"The waiver of the credit as a non-resident shareholder does not generate contingency"** - *Jacobacci F. - Nobile L.*

DIRECT TAXES

IRES - Capital losses, contingent liabilities and losses - Losses on receivables from settlement agreements - Deductibility - Conditions (Cass. 9.10.2025 no. 27096)

With the ordinance 9.10.2025 no. 27096, the Court of Cassation stated that the settlement with the debtor allows the creditor to deduct the resulting loss, without limits or distinctions depending on the circumstance that caused it. The positive assessment of the deductibility of the loss is based on the consideration of objective facts, which make the taxpayer's choice to settle for an amount lower than the original credit reasonable and justified.

From this point of view, it is not necessary for the creditor to prove that he has taken positive steps to obtain a judicial declaration of the debtor's insolvency, it being sufficient that the losses are documented in a certain and precise manner (pursuant to Article 101, paragraph 5 of the TUIR).

This reiterates the position expressed in the past, among others, by the ordinance of 4.5.2018 no. 10643.

Regulatory framework

In the absence of specific regulatory indications, the possibility of deducting losses on receivables deriving from the transaction with the debtor has always been the subject of attention.

As a preliminary point, it seems appropriate to recall that the certain and precise elements, capable of founding the right to deductibility of the loss on receivables in cases other than insolvency proceedings (pursuant to Article 101, paragraph 5 of the Consolidated Income Tax Act), also exist in the event of cancellation of receivables from the financial statements carried out in application of accounting principles. For the OIC *adopters*, the Revenue Agency Circular 4.6.2014 no. 14 (§ 1.1) specified that the presumption of the occurrence of certain and precise elements exists in the cases of cancellation of receivables from the financial statements contemplated by document OIC 15.

According to this accounting standard (§§ 71 - 77), the company cancels the receivable from the financial statements when, alternatively:

- contractual rights on the cash flows deriving from the credit are extinguished;
- Ownership of contractual rights over the cash flows arising from the receivable is transferred and with it substantially all the risks inherent in the receivable are transferred (except in exceptional cases, the transfer of risks also implies the transfer of benefits).

To assess the transfer of risks, all contractual clauses are taken into account, such as, but not limited to:

- the repurchase obligations upon the occurrence of certain events;
- the existence of commissions, deductibles and penalties due for non-payment.

From this point of view, the transaction with the definitive reduction of the debt should also be among the cases that allow the automatic deductibility of the loss, given that it involves the extinction of the cash flows relating to the credit.

It is true that OIC 15, in Appendix A, in summarizing the cases that involve the cancellation of the credit from the financial statements, does not mention the transaction. It is believed, however, that this eventuality cannot lead to

the non-deductibility of the loss suffered on the receivable subject to the transaction.

First of all, as reiterated by the same OIC 15, the list contained in Appendix A is non-exhaustive. Therefore, there is nothing to prevent the transaction from legitimizing the deductibility of the loss, where

the conditions established by the accounting standard, mentioned above, are met.

Of the same opinion is Assonime circular no. 18 of 30.5.2014 (§ 2.2), which brings the transaction (together with the waiver and prescription) among the events that involve the extinction of all the cash flows relating to the credit and, therefore, justify the cancellation of the credit from the financial statements.

Secondly, it is the same OIC 15, within § 26, that includes those deriving from transactions among the "realized" losses on receivables.

Even before the amendment made by art. 1 co. 160 letter b) of Law 147/2013 (which included the cancellation of receivables from the financial statements among the hypotheses of deductibility *by law* of the loss), circ. Revenue Agency 1.8.2013 n. 26 (§ 3.2) had clarified that the transaction, motivated by the debtor's financial difficulties, in order to be relevant would have to involve the definitive reduction of the debt or interest originally established.

In such a case, the conditions for the deductibility of the loss should have been considered satisfied when, at the same time:

- the creditor and the debtor were not part of the same group (according to the aforementioned Assonime Circular 18/2014, intra-group transactions should be censured only in the event of arbitrage between different taxation regimes);
- the debtor's financial difficulty was documented (e.g., by the debtor's restructuring application).

Evaluation of inherence

In any case, based on the jurisprudential and official sources that have emerged to date on the subject, the deductibility of charges deriving from settlement agreements should be examined in the light of inherence.

For example, according to the judgment of the Supreme Court 5.11.2019 no. 28355, the costs incurred by a bank, as a transaction with its customers, to prevent the establishment of disputes relating to its alleged responsibility in the performance of financial services, are deductible. These are, in fact, sums relating to the actual performance of the business activity, by way of pre-contractual or contractual liability, and, therefore, inherent. In a similar sense, the answer to the ruling of the Revenue Agency 5.10.2022 no. 491, according to which the sums due, as a result of settlements, as compensation for damages are deductible, since they are expenses that, even if due as a result of breach of contractual obligations, are in any case pertaining to the actual performance of the activity and, as such, inherent.

According to the ordinance 5.11.2021 no. 31930, on the other hand, the sums paid following a settlement agreement to prevent the risk of unfavorable outcomes of the lawsuit brought by former employees of a steel plant for damage from non-contractual tort resulting from the infringement of the right to health due to exposure to asbestos during the performance of work are non-deductible. These are, in fact, compensations that derive from business choices *contra ius*, which by their nature are beyond the corporate sphere. In fact, according to the judges, the costs deriving from compensation causes are deductible if incurred according to the performance of the business activity or the production of income, also in order to safeguard the levels of existing customers and, more generally, goodwill.

art. 101 co. 5 DPR 22.12.1986 n. 917

Cass. 9.10.2025 No. 27096

Il Quotidiano del Commercialista of 30.5.2018 - **"Loss on receivables determined by the transaction with the deductible debtor"** - *Borgoglio*

Eutekne Guides - Direct Taxes - **"Losses on receivables"** - *Fornero L. - Latorraca S.*

INDIRECT TAXES

VAT - Taxpayers' obligations - Refunds - VAT wrongly charged on the invoice - Reclassification of the transaction - Right to refund pursuant to Article 30-ter of Presidential Decree 633/72 - Exclusion in the context of fraud (res. Revenue Agency 3.10.2025 n. 50)

The Revenue Agency, replacing and republishing resolution 3.10.2025 no. 50, clarified that the refund of VAT pursuant to Article 30-ter of Presidential Decree 633/72 is not allowed if, "*in a context of fraud*", the contractual relationship between the parties is reclassified, following the control activity.

The insertion of the phrase "*in a context of fraud*", absent in the first draft of the practice document, assumes considerable importance, better defining the perimeter of the rule.

Refund of the tax pursuant to Article 30-ter of Presidential Decree 633/72

Article 30-ter of Presidential Decree 633/72:

- allows the taxable person the possibility of submitting "*the request for a refund of the tax not due, under penalty of forfeiture, within two years from the date of payment of the same or, if later, from the day on which the condition for the refund occurred*" (paragraph 1);
- provides that if the Tax Authorities definitively ascertain the application of VAT not due to a supply of goods or services, "*the request for refund may be submitted by the transferor or supplier within two years of the refund to the transferee or principal of the amount paid by way of recourse*" (paragraph 2);
- excludes the refund of the tax where "*the payment took place in a context of tax fraud*" (paragraph 3).

As already noted in the past by the Revenue Agency (see, among others, the answer to ruling 11.3.2024 no. 66), it is a provision which, in compliance with the neutrality of VAT, guarantees the supplier that the tax initially paid to the Treasury will be refunded.

However, it is necessary, by express provision of art. 30-ter co. 2 cited, that the aforementioned transferor/supplier has preliminarily returned the undue tax to the transferee/principal, who, in turn, must pay it to the Treasury if he had benefited from the deduction.

Case dealt with in the resolution

The issue examined in Resolution 50/2025 concerns the hypothesis of reclassification of a contractual relationship carried out by the Tax Administration during control. In particular, the parties are accused of the fact that the services provided are not attributable to a service contract, but rather to an administration of work.

The Agency clarifies that the refund of the tax is not admissible where the reclassification that has made it impossible to exercise the right to deduct VAT linked to the services relating to the contract allegedly considered to be a contract - due to the invalidity of the legal title from which they arise - is ascertained "*in a context of fraud*".

Relevance of the fraudulent context

The phrase - "*in a context of fraud*" - present in the republished version of resolution no. 50/2025.

In the absence of such clarification, in fact, one would have been led to believe that any reclassification of the contractual relationship carried out by the Tax Authorities could "automatically" imply the existence of tax fraud and, consequently, the impossibility of accessing the VAT refund pursuant to art. 30-ter of Presidential Decree 633/72.

Therefore, the application of art. 30-ter, paragraph 3, situations in which the incorrect application of VAT results from an incorrect classification of the contractual relationship, free from fraudulent intent.

Case of the answer to ruling 11.3.2024 no. 66

Useful indications regarding the interpretation of art. 30-ter of Presidential Decree 633/72 can also be drawn from the reading of the answer to ruling 11.3.2024 no. Amendment No 66, relating to a case similar to that analysed in the resolution
n. 50/2025.

In the 2024 practice document, a company had made use of the "*integrated logistics and porterage*" services provided by a cooperative.

During an audit, the Administration recognized the effectiveness of the relationship, the existence of the services rendered and even the inherence of the same, considering, however, that even in this case there was a contract for the supply of work.

The "*engraved and sanctioned*" client wondered whether she was allowed to access the refund pursuant to Article 30-ter, in consideration of the fact that the tax would never have been refunded to her by the provider, who, in the meantime, had been subject to bankruptcy proceedings.

The Revenue Agency had replied negatively.

In similar circumstances, the VAT paid by the company was unduly paid to the supplier "*on the basis of the civil recourse relationship*" and therefore cannot "*be the subject of a request for reimbursement against the Tax Authorities on the basis of the tax relationship that binds the issuer and the Treasury*", since the

subject required to pay the tax does not coincide with the one "*obliged to recourse*" (Cass. 26.5.2023 n. 14838 and Cass. 26.8.2015 n. 17173, cited in response to a ruling from the Revenue Agency no. 66/2024).

In the present case, however, the Tax Authorities had not considered that it could constitute

the reclassification of the contractual relationship, nor had it implicitly associated the latter with a context of fraud.

Revenue Agency Resolution 3.10.2025 no. 50

Il Quotidiano del Commercialista del 9.10.2025 - **"VAT refundable if the transaction is reclassified not in a context of fraud"** - *Bilancini - La Grutta*

Il Quotidiano del Commercialista del 4.10.2025 - **"No VAT refund if the transaction took place in a fraudulent context"** - *Bilancini - La Grutta*

Facilities

Subsidies - Disbursement of contributions for staff houses - News of the converted DL 95/2025 (so-called "Omnibus" DL) - Implementing Ministerial Decree - Publication in the Official Gazette

The Ministry of Tourism, with the Ministerial Decree 18.9.2025, published in the *Official Gazette* 4.10.2025 no. 231, implemented the provisions of art. 14 of Legislative Decree 95/2025 (so-called "Omnibus" Decree), conv. L. 118/2025, on support measures in favour of workers employed in the tourism-accommodation sector.

It should be noted that paragraph 1 of art. 14 above, authorised, for the three-year period 2025-2027, the allocation of contributions intended for:

- on the one hand, the creation, redevelopment and modernization, in terms of energy efficiency and environmental sustainability, of housing (so-called "energy efficiency and environmental sustainability"). *staff house*) provided by employers to workers in the tourism-accommodation sector;
- on the other hand, to support the costs of renting the same dwellings borne by those workers. Specifically, the law provided:
- for the first of the purposes indicated above, the allocation of an expenditure of 22,000,000 euros for 2025 and 16,000,000 euros per year for 2026 and 2027;
- for the support of rental costs, the allocation of an expense of 22,000,000 euros for each of the years 2025, 2026 and 2027.

Article 14, paragraph 2 of Decree-Law 95/2025 has then generically identified as potential recipients of the economic resources referred to in paragraph 1 those who manage:

- in entrepreneurial form, accommodation or residences for workers in the tourism-accommodation sector:
- tourist-accommodation or spa facilities;
- food and beverage establishments referred to in art. 5 of Law 287/91.

Rules delegated to the implementing Ministerial Decree

Paragraph 4 of art. 14 of Decree-Law 95/2025 delegated to a subsequent decree of the Ministry of Tourism the task of identifying:

- the types of costs;
- the specific categories of beneficiaries of the contributions (already generically listed by paragraph 2 of Article 14);
- the methods for guaranteeing accommodation to workers in the tourism-accommodation sector;
- the criteria for the allocation of resources in compliance with EU rules on State aid;
- the disbursement procedures;
- the methods of distribution and allocation of contributions in compliance with the expenditure limit set by paragraph 1;
- the verification, control and revocation procedures related to the use of the allocated resources.

Structure of the MD

The Ministerial Decree of 18.9.2025 is structured as follows:

- in Title I, the general provisions are conveyed;
- Title II contains the rules relating to "capital grants" (i.e., those aimed at supporting investments for the creation or redevelopment and modernization, in terms of energy efficiency and environmental sustainability, of *staff houses*);
- Title III contains the articles dedicated to "current account contributions" (i.e. those aimed at supporting the costs of renting housing);
- Title IV contains the final provisions.

Companies receiving capital grants

For the complete list of beneficiaries of capital grants, art. 3 of the Ministerial Decree refers to operators who carry out business activities in the tourism sector identified by the ATECO codes in the attached table (for example, the activities of accommodation services of hotels and the like, hostels, campsites, mountain huts and huts; services of spas; the management activities of bathing establishments).

These subjects must dispose of the property subject to the capital contribution "*also through a lease contract and with the express consent of the owner*".

Under penalty of inadmissibility of the application for participation in the procedures for the allocation of capital grants, it is also necessary that the applicants meet certain conditions identified by paragraph 3 of art. 3 of the Ministerial Decree (for example, having its legal and operational headquarters in Italy).

Participation is also open to inactive companies with the ATECO codes referred to in the table attached to art. 3, provided that they demonstrate that they have started the works necessary to start the activity after the submission of the application and in any case before the granting of the benefit.

Eligible projects

The Ministerial Decree provides that investment projects that can be financed through capital grants must guarantee the availability of at least 10 beds for each intervention and must be assigned to employees employed at the tourist-accommodation company or food and beverage establishments. The proposed investments must be completed within 24 months from the date of granting the contribution.

Obligation to allocate the property to employees in the following 9 years at a reduced rent

The property subject to the intervention must be destined, for a period of not less than 9 years following the completion of the investment, exclusively for the benefit of employees employed at the tourist-accommodation facilities, with the application of a rent at least 30% lower than the average market value referred to the territorial area.

The violation of this destination constraint or the application of a higher fee constitute, *pursuant to* Article 9, paragraph 2 of the Ministerial Decree, a cause for forfeiture of the entire contribution paid.

Contributions to support rental costs

Pursuant to art. 10 of the Ministerial Decree, the potential beneficiaries of the contributions aimed at supporting the rental costs of housing for workers coincide with the possible beneficiaries of the capital grants.

These subjects must have the availability of the properties subject to the contribution by virtue of a title of ownership or by virtue of a registered lease, the use of which is intended for the accommodation of workers in the tourism-accommodation sector.

For expenses relating to rents, the Ministerial Decree provides for the application of a direct contribution to the cost of annual rents, to be incurred for at least 5 years and up to a maximum of 10 years, with the maximum limit of the contribution of 3,000.00 euros per year per bed. The beneficiary must present a bank or insurance surety policy to cover the full amount of the financial contribution requested in advance.

Submission of applications

The procedures for submitting applications for access to the concessions will be defined by the Ministry of Tourism with a subsequent notice.

art. 14 DL 30.6.2025 n. 95

DM 18.9.2025 Ministry of Tourism

Il Quotidiano del Commercialista of 7.10.2025 - **"Rules on contributions for "staff houses" have been set"** - *Novella*

Italia Oggi of 7.10.2025, p. 29 - **"Staff house, off to incentives"** - *Cirioli*

Il Quotidiano del Commercialista del 4.7.2025 - **"New support measures for workers in the tourism-accommodation sector"** - *Novella*

Il Quotidiano del Commercialista del 4.9.2025 - **"Contributions for "staff houses" extended to managers of spa facilities"** - *Novella*

NON-EU WORKERS

Entry flows of non-EU workers - Establishment of employment relationships - New features of Legislative Decree 146/2025

With DL 3.10.2025 no. 146, in force since 4.10.2025, specific provisions have been introduced on the entry of foreign citizens and workers, as well as on the management of the migration phenomenon.

Among the measures of greatest interest in the field of employment are the provisions concerning:

- the issuance of the authorization;
- the simplification of procedures for the establishment of an employment relationship;
- the performance of work while waiting for the conversion of the residence permit;
- the extension until 2028 of the deadline for the recruitment of "non-quota" domestic workers.

In addition to the measures on the employment relationship, the decree provides for specific provisions regarding entry for volunteer programs, family reunification of legally residing foreign citizens and the fight against the illegal recruitment of foreign labor.

Provisions on clearance and control activities

Article 1 of Legislative Decree 146/2025 amends Article 22, paragraph 5 of Legislative Decree 286/98, now providing that the Single Immigration Desk issues the authorization within a maximum period of 60 days from the date of imputation of the request to the entry quotas pursuant to Article 21, paragraph 1 of the same Legislative Decree 286/98, instead of from the date of submission of the request.

A similar provision is then also proposed for the entry of seasonal workers, pursuant to art. 24 co. 2 of Legislative Decree 286/98.

In addition, art. 1 of Decree-Law 146/2025 indicates to the competent administrations the methods for carrying out truthfulness checks on the declarations provided for the purpose of authorizing the entry of foreign workers belonging to specific categories, such as managers or highly qualified personnel, participants in voluntary activities, workers involved in intra-company transfers, etc.

Facilitative measures for the establishment of employment relationships

On the other hand, with regard to the measures to simplify and accelerate the procedures for the establishment of an employment relationship with foreign workers, including seasonal workers, art. 2 of Decree-Law 146/2025 establishes that the most representative employers or employers' organizations must apply for the relevant authorization for entries regulated by the "flows" Prime Ministerial Decree, proceeding with the pre-compilation of the application forms through the IT portal made available by the Ministry of the Interior.

These employers can submit as private users up to a maximum of 3 requests for authorization to subordinate work for each of the years provided for by the "flows" decrees.

However, this limit does not apply to requests submitted through employers' organizations, as well as through persons authorized or authorized to provide labor consultancy pursuant to Article 1 of Law 12/79, which guarantee that the number of applications for work authorization submitted is proportional to the volume of business or to the revenues or fees declared for income tax purposes, weighted according to the number of employees and the sector of activity of the company.

Work while waiting for the conversion of the residence permit

Another important provision is present in art. 3 of Decree-Law 146/2025 and concerns the possibility for the foreign worker to be able to carry out work while waiting for the conversion of the residence permit, and not only for the issuance or renewal of the same, as per the previous provision.

In detail, by amending Article 5 of Legislative Decree 286/98, the new provision establishes that pending the issuance, renewal, and now also the conversion of the residence permit - even if the deadline of 60 days for issuance, renewal or conversion is not respected - the foreigner can legitimately reside in the territory of the State and temporarily carry out work, in the presence of the other requirements provided for by law, until a possible communication from the Public Security Authority, to be notified also to the employer, with an indication of the existence of the reasons preventing the issuance, renewal or conversion of the residence permit.

This work activity can be carried out on condition that the receipt has been issued by the competent office certifying the submission of the request for the issuance, renewal or conversion of the permit and in compliance with the other requirements provided for by law.

Extension of the hiring of "non-quota" domestic workers for the two-year period 2026-2028

Another important novelty is introduced by art. 5 of Decree-Law 146/2025, where it is extended for the three-year period

2026/2028 the granting of "non-quota" entries for the recruitment of domestic workers for the assistance of elderly and people with disabilities, until now planned on an experimental basis for 2025 only.

Therefore, until 2028, work authorizations, entry visas and residence permits for subordinate work will be granted within the maximum annual number of 10,000 applications.

DL 3.10.2025 n. 146

Il Quotidiano del Commercialista of 7.10.2025 - **"Hiring of domestic workers "out of quota" until 2028"** - *Mamone*

Eutekne Guides - Jobs - **"Foreigners' Work - Residence Permit for Work Reasons"** - *Costa A. Eutekne Guides - Jobs* - **"Foreigners' Work - Entry Fees"** - *Costa A.*

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

Eutekne Guides - Work - **"Foreigners' Work - Nulla osta al lavoro"** - *Costa A.*

Read Highlights

FACILITIES

DECREE OF THE PRESIDENCY OF THE COUNCIL OF MINISTERS – DEPARTMENT FOR INFORMATION AND PUBLISHING 1.8.2025

FACILITIES

FINANCIAL FACILITIES - Contribution to support retailers of newspapers and magazines not predominantly for expenses incurred in 2024 - Methods and deadlines for submitting applications

In implementation of art. 2 of the Prime Ministerial Decree of 17.4.2025, this decree has defined the methods and deadlines for submitting applications to receive a contribution to support retailers of newspapers and magazines on a non-predominant basis.

Stakeholders

Operators can access the contribution:

- commercial activities of resale of newspapers and periodicals on a non-predominant basis, with the indication in the register of companies of the ATECO classification code 47.62.10, relating to the retail trade of newspapers, periodicals and magazines, as a secondary activity code;
- who carry out this activity in municipalities without newsstands, i.e. companies operating exclusive points of sale for the resale of newspapers and periodicals, with the aforementioned ATECO classification code 47.62.10 primary and/or prevalent.

In addition, you need to:

- the company is not subject to voluntary, compulsory administrative or judicial liquidation procedures;
- the company that employs it is up to date with the fulfilment of its contribution and social security obligations.

Amount of the contribution

The contribution is equal to 60% of the expenses incurred in the period from 1.1.2024 to 31.12.2024, net of VAT where applicable, for:

- single municipal tax (IMU);
- tax for indivisible services (TASI);
- single property fee (CUP);

- waste tax (TARI);
- rents;
- 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.

The expenses eligible for the contribution must be commensurate with the ratio between the revenues from the sale of newspapers and magazines and the total revenues, referring to the year 2024, of the individual store.

The facilitation:

- it is recognized up to a maximum amount of 4,000.00 euros per beneficiary;
- it does not apply if, on the basis of the above calculation criteria, a contribution equal to or less than € 200.00 is determined.

Submission of applications

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

- from 10.00 a.m. on 15.10.2025 and until 5.00 p.m. on 13.11.2025;

- electronically, through the IT procedure available in the reserved area of the www.impresainungiorno.gov.it portal .

The chronological order of submission of applications is not relevant.

Filling in the self-declaration

Through the aforementioned electronic procedure, it is necessary to fill in the appropriate declaration in lieu of affidavit, pursuant to art. 47 of Presidential Decree 445/2000, certifying:

- possession of the required requirements;
- expenses incurred in the year 2024, as part of those eligible for the subsidy;
- revenues from the sale of newspapers and magazines and the total revenues of the individual store referring to the year 2024, as resulting from the company accounts;
- that the headquarters of the store is located in a municipality without newsstands;
- the details of the current account in the name of the beneficiary.

Preservation and exhibition of documentation

The documentation certifying the expenses incurred and the company accounts must be kept by the beneficiaries of the contribution and made available at the request of the administration during the audit.

Disbursement of the contribution

The contribution is recognized:

- within the envisaged expenditure limit, equal to 3 million euros;
- in compliance with the European Union limits on "de minimis" aid, referred to in European Commission Regulation No. 2831 of 13.12.2023.

If the expenditure limit is exceeded with respect to the applications admitted to the facilitation, a proportional allocation is made among all eligible subjects.

The contribution due is paid by crediting the current account in the name of the beneficiary indicated in the application.

Maintaining the business

The company must maintain the non-exclusive resale of newspapers and periodicals for at least the next 12 months 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 provided for benefiting from the facilitation.

The beneficiaries of the contribution are in any case required to promptly notify the Department for Information and Publishing of any loss of the eligibility requirements for the requested benefit, as well as any other change that affects the granting of the same.

Withdrawal of the contribution

If, as a result of the checks carried out, the Department for Information and Publishing ascertains that one or more of the requirements are not met, or in the event that the declarations made are false, it shall revoke the grant and recover the contribution paid.