

THE WEEK IN BRIEF

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COLLECTION

Statute of limitations - State taxes - Ten-year statute of limitations - Doubts of constitutional legitimacy - Referral to the Constitutional Court (C.G.T. II Lazio 19.9.2025 n. 1661/11/25)

With the ordinance of 19.9.2025 no. [1661/11/25](#), the C.G.T. II Lazio referred to the Constitutional Court the question of constitutional legitimacy concerning:

- art. [2946](#) of the Italian Civil Code, pursuant to which the ten-year limitation period applies to the collection of state taxes;
- Article [20](#), paragraph 6 of Legislative Decree 112/99, in the part in which the creditor institution may, provided that the ten-year limitation period has not expired, re-entrust the uncollected sums for collection.

Regulatory and jurisprudential framework

In the absence of an express regulatory provision, income taxes, VAT and IRAP are subject to the ordinary ten-year statute of limitations pursuant to Article 2946 of the Italian Civil Code (Cass. 6.8.2024 no. [22267](#) and 9.2.2007 n. [2941](#)).

In the case of continuous periodic services, according to the provisions of [art. 2948](#) par. 1 no. 4 of the Italian Civil Code, the five-year statute of limitations applies. An example is that of local taxes (Cass. 15.6.2023 no. [17234](#) and 25.3.2021 n. [8405](#)).

For penalties, the statute of limitations is always 5 years ([art. 20](#) par. 3 of Legislative Decree 472/97), even if imposed together with the recovery of taxes subject to a ten-year statute of limitations (Cass. 16.9.2024 no. [24721](#) and 24.1.2023 n. [2044](#)).

Question referred to the Constitutional Court

According to the *referring* court, the differentiation of limitation periods for the collection of state and municipal taxes is not consistent with the Constitution.

The violation of the principle of equality ([art. 3](#) of the Constitution) is complained of as recognizing state taxes a limitation period twice as long as municipal taxes results in an unjustified privilege for the state administration.

The ten-year term is also in contrast with the principles of good performance and reasonableness of administrative action ([Article 97](#) of the Constitution).

The growing diffusion of information tools within the Administration is noted, a phenomenon that has led to the cancellation or substantial reduction of waiting times for the completion of acts: taxpayers must necessarily benefit from this innovation as well, adapting the statute of limitations.

The judges also note that the time reserved for the assessment (5 years) is half the time recognized for the collection activity (10 years).

There has also been a progressive reduction in the terms for carrying out certain activities for some time. For example, the time limit for the entry into force of a judgment that has not been notified has been halved and the time limit for the effectiveness of the request for a hearing in administrative proceedings has been reduced.

Finally, it is necessary to verify the compatibility with the reasonable duration of the trial, guaranteed by [art. 111](#) of the Constitution: the tax procedure should also be subject to a criterion of reasonable duration.

Effects of a possible decision of acceptance

In the event of acceptance of the question, according to the referring judges, the following scenarios would open up: "The acceptance of the question of constitutionality does not affect in any way the credit rights that, on the date of publication of the decision, have been requested for a period of more than 5 years; for these rights the further period (less than 5 years) will continue to elapse until the end of the decade. For rights, for which, on the date of publication of the decision, a five-year period has not been completed, the additional five-year term will run, for a total period of less than ten years".

Article 2946 of the Italian Civil Code

Il Quotidiano del Commercialista of 21.11.2025 - **"Ten-year statute of limitations for the collection of taxes at the Consulta"** - Boano

C.G.T. Il Lazio 19.9.2025 n. 1661/11/25

Eutekne Guides - Assessment and sanctions - **"Prescription"** - Cissello A.

Facilities

Facilities - Terms, methods and operating procedures for access to contributions intended to support the rental costs of accommodation (so-called staff house) for workers in the tourism-accommodation sector (Ministry of Tourism Decree 14.11.2025 no. 262639)

On 13.11.2025, the Ministry of Tourism decree 13.11.2025 no. [261768](#), which defines the terms, methods and operating procedures for access to contributions intended to support the rental costs of housing (so-called "Housing Rental Costs"). *staff house*) for workers in the tourism-accommodation sector *pursuant to* [Article 14](#) of Decree-Law [95/2025](#).

The measure in question follows the Ministerial Decree [of 18.9.2025](#), with which the Ministry of Tourism, in implementation of the requirements of paragraph 4 of [art. 14](#) of Decree-Law 95/2025, identified:

1. the specific categories of beneficiaries of the contributions;
2. the methods for guaranteeing accommodation to workers in the tourism-accommodation sector;
3. the criteria for the allocation of resources in compliance with EU rules on State aid;
4. the disbursement procedures;
5. the methods of distribution and allocation of contributions in compliance with the expenditure limit set by paragraph 1;
6. the verification, control and revocation procedures related to the use of the allocated resources.

[Article 12](#), paragraph 1 of the Ministerial Decree of 18.9.2025, entitled "*Allocation procedure and disbursement methods*", reserved, in fact, to a subsequent "notice" from the Ministry the task of defining the concrete procedures for submitting applications for access to the facilities, as well as providing any further specifications regarding the nature and characteristics of the documents necessary for access to the facilities.

Just one day after the publication of Decree No. 261768/2025, the Ministry of Tourism, with the additional Decree No. [262639/2025](#), provided for the partial modification of the first measure.

Deadline for submission of applications

Art. 6 co. 1 of the Ministry of Tourism Decree 13.11.2025 n. 261768 establishes that applications for access to contributions must be submitted:

- exclusively electronically through the procedure accessible in the appropriate section dedicated to the facilitation intervention of the website of the "Managing Entity" (www.invitalia.it), following the steps analytically illustrated in paragraph 8 of the same law. This method of submission is prescribed under penalty of inadmissibility of the application (art. 6 par. 12);
- in the time frame between 12:00 noon on 21.11.2025 and 5:00 p.m. on 19.12.2025.

Access to the procedure and documents to be attached to the application

Paragraph 3 of art. 6 contains the list of documents that the proposing company is required to submit for access to current part contributions, while the following paragraph 4 identifies the activities that the legal representative of the company is required to carry out for the purposes of accessing the IT procedure (i.e., identification via SPID, national service card or electronic identity card and the census of the company), specifying that at this stage it is possible to confer on a delegated person the power of representation for the submission of applications for access to the facilities.

The possession of an active PEC registered in the Business Register is mandatory, as well as, under penalty of inadmissibility of the application for access to the facilities, the digital signature of the same and its attachments.

Additional requirements

In addition to the contents summarized above, the provision provides further information regarding the conditions of eligibility of expenses (art. 7) and the phase of granting the subsidies (art. 8).

Corrections on gender equality certifications

As mentioned above, the Ministry of Tourism, with decree 14.11.2025 no. [262639](#), stated:

- in relation to art. 6 par. 3 letter a) of Decree no. 261768/2025, which lists the documents and declarations to be attached to the application for the facilitation, the replacement of the last sentence of point 7 (worded as follows "*the possible possession of the legality rating and/or the certification of gender equality, the latter obtained by 31 December of the year prior to that in which the application for the subsidy is submitted*") with the following "*the possible possession of the legality rating and/or gender equality certification*";
- in relation to art. 6 par. 3 letter e), the elimination of the period "*is achieved at least from 31 December of the year preceding the submission of the same application*", with the consequent maintenance of the only phrase inherent in the need to attach to the application for the subsidy "*copy of the certification of gender equality, possibly held on the date of submission of the application*";
- the replacement of Annex 1 of Decree No. 261768/2025 with the Annex to Decree No. 262639/2025.

The amendments listed respond to the need to coordinate the requirements of Directorial Decree no. 261768/2025 with the provisions of [art. 12](#) par. 3 of the Ministerial Decree of 18.9.2025, which, with regard to the criterion for evaluating applications eligible for funding consisting of the "Gender Equality Certifications", provides that the proposing companies must possess these certifications on the date of the application.

art. 14 DL 30.6.2025 n. 95

Ministerial Decree 13.11.2025 Ministry of

Tourism no. 261768 Ministerial Decree

14.11.2025 Ministry of Tourism no. 262639

Ministerial Decree 18.9.2025 Ministry of Tourism

Press release Min. Tourism 13.11.2025

Il Quotidiano del Commercialista of 18.11.2025 - "**Corrections on the certifications to be attached to applications for access to contributions for staff houses**" - Editorial staff

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

Il Quotidiano del Commercialista of 14.11.2025 - "**Applications from 21 November to 19 December for contributions for staff houses**" - Novella

Work

SOCIAL SECURITY

[Concessions - Solidarity contracts - Tax relief - Year 2024 - Methods of use \(INPS circ. 14.11.2025 no. 143\)](#)

With Circ. 14.11.2025 no. [143](#), INPS has provided authorized companies with instructions for benefiting from the contribution reduction provided for by [art. 6](#) co. 4 of Decree-Law no. 510 of 1.10.96, linked to solidarity contracts, from the allocation of resources for the year 2024.

The instructions are addressed to the authorized companies indicated in the list attached to the circular itself, whose periods of CIGS for solidarity are concluded by 31.3.2025. Companies not indicated in the list, even if they are already recipients of the decrees of admission to contribution reductions, will be authorized to make adjustments with subsequent circulars of the Institute.

Characteristics of the contribution relief

[Article 6](#), paragraph 4 of Legislative Decree 510/96 recognizes, in favor of employers who enter into solidarity contracts, a contribution reduction of 35% for each worker interested in the reduction of working hours to an extent greater than 20%.

The relief is recognized, for the duration of the solidarity contract and in any case for a period not exceeding 24 months in the rolling five-year period, within the limits of the resources preordained in the Employment Fund.

The relief is generally considered incompatible with other contributory benefits provided for by the law. However, INPS specifies that the same can be combined:

- with the Southern contribution reduction provided for by [art. 1](#) co. 161 et seq. of Law no. 178 of 30.12.2020, usable until 31.12.2024 (INPS circ. no. [55/2022](#), [40/2023](#), [66/2024](#) and [97/2024](#));
- with the contribution exemption called South SME contribution reduction introduced by [art. 1](#) co. 406-412 of Law no. 207 of 30.12.2024, effective from January 2025 (INPS circ. no. [32/2025](#)).

Subjective scope of application

For the year 2024, the following are recipients of the contribution reduction in question:

- companies that as of 30.11.2024 have entered into a solidarity contract pursuant to [Article 21](#), paragraph 1, letter c) of Legislative Decree No. 148 of 14.9.2015;
- companies that had a solidarity contract in progress in the second half of the previous year.

Measure of the contribution relief

The amounts contained in the directorial decrees and communicated to the companies concerned constitute the maximum amount of the benefit that can be used. Without prejudice to the aforementioned maximum limit, only the sums actually due, calculated on the basis of the indications provided with the circular in question, may be balanced.

The contribution reduction must be applied to the contributions paid for each employee interested in the reduction of working hours, as established in the solidarity contract, and must be related to each pay period included in the time frame of authorization to use the benefit.

Contribution reductions are applicable in the period to which the contribution report refers, in relation to the hours worked by each worker. INPS points out that, therefore, for each month, employers are entitled to a 35% reduction on the part of the contributions payable to them for each worker who, in that month, has reduced hours by more than 20% compared to the contractual one.

Adjustment procedure

The companies referred to in the annex to the circular, in order to display the amounts of relief due for the authorized period in the UniEmens flow, must value (within the "Company Report", "AltrePartiteACredito") the following elements:

- in the "CausaleACredito" element, they must enter the newly established reason code "L972" (with the meaning of "Arrears of contribution relief adjustment for CdS stipulated pursuant to [art. 21](#), paragraph 1, letter c), Legislative Decree no. 148/2015, year 2024");
- in the "SumACredito" element they must indicate the relevant amount.

The adjustment operations must be carried out by the 16th day of the third month following that of publication of the circular. Companies that are entitled to the benefit and that have suspended or ceased their activity must make use, for the purpose of benefiting from the relief due, of the procedure of contribution regularizations (Uniemens/vig) on the last month of activity.

art. 21 co. 1 Legislative Decree 14.9.2015 n. 148

art. 6 DL 1.10.1996 n. 510

INPS Circular No. 143 of 14.11.2025

Il Quotidiano del Commercialista of 15.11.2025 - **"New UniEmens code for the relief quotas on solidarity contracts for 2024"** - Gianola

Eutekne Guides - Work - **"Solidarity Contracts"** - Cherchi V.

SOCIAL SECURITY

Social safety nets - Bilateral solidarity fund for the telecommunications supply chain - Recognition of the extraordinary allowance - Instructions (INPS circ. 19.11.2025 no. 144)

With Circ. 19.11.2025 no. [144](#), INPS has again intervened with reference to the benefits of the Bilateral Solidarity Fund for the telecommunications supply chain, illustrating the discipline of the extraordinary allowance referred to in [art. 5](#) of the Ministerial Decree of 4.8.2023.

Subjective scope of application

As mentioned in the circular in question, this is an extraordinary benefit that the Fund in question provides in installments to workers:

- involved in redundancy facilitation processes;
- who perfect the requirements for the right to an old age or early retirement pension within the maximum limit of 60 months (5 years) from the date of termination of the employment relationship.

The service is available to companies that perform:

- telecommunications services (telephony or data transmission and/or digital and multimedia content);
- customer assistance and management activities (in particular for telecommunications companies);
- development and implementation of services for technological solutions also applied to telecommunications or

that provide services for digital and multimedia content.

Requirements

As far as the worker is concerned, access to the extraordinary allowance presupposes:

- the termination of the employment relationship;
- the completion, within the maximum period of use of 60 months, of the contribution and/or personal data requirements for the right to early retirement or old age pension (first effective date) in the Compulsory General Insurance (AGO) including, where applicable, the so-called "access window".

On this point, INPS clarifies that, for the purposes of perfecting the contribution requirement, periods completed abroad in countries to which EU social security regulations apply (EU States, Switzerland and EEA countries) and, for members of the AGO, in countries with which Italy has entered into specific social security agreements, are useful.

Any contributions paid for the same periods in more than one social security management system are calculated only once.

In addition, it should be noted that:

- the application for early retirement benefits cannot be accepted if the worker is already in title, or has already submitted the relevant application, of ordinary disability allowance;
- the assessment of the requirements for access must be carried out by the employer on the basis of the overall contribution seniority that can be detected by the appropriate documentation produced by the worker;
- at the request of the worker, or upon delegation of the latter to the employer, the competent INPS office will promptly issue the relevant contribution statements.

Application for access to the benefit

To access the extraordinary benefit in question, it is first necessary to enter into a company or group agreement with the trade union representatives present in the company (RSA or RSU), which are the expression of the comparatively more representative trade union associations at national level.

The trade union agreement must therefore identify the procedures for the exodus of employees who meet the requirements that allow the intervention of the Fund, also indicating the INPS office competent for the territory to which the provision to cover the extraordinary allowances must be paid by the employer and the agreement itself must be filed.

Together with the aforementioned agreement, the employer must send to the INPS office, through the "Two-way communication" function of the "Taxpayer's social security drawer", using the subject "Prest.

Extraordinary Solidarity Funds Legislative Decree [148/15](#)", which can be found under the heading "Company Position", the application for access to the extraordinary benefit (form "AP159"), present in the "Forms" section of the INPS website.

Distribution

Once the application for access to the benefit has been submitted and the request has been approved, the Fund will pay the extraordinary allowance for a period between the date of termination of the employment relationship and the month prior to that of actual access to the pension and the amount will be equal to the pension treatment due in the AGO, on the date of termination of the employment relationship.

As specified in [art. 6](#) co. 5 of the Ministerial Decree of 4.8.2023, the payment of the related contribution will be made for the period between the termination of the employment relationship and the month prior to the achievement of the requirements for access to pension treatment.

On this occasion, INPS indicates to employers the methods for managing the related contribution with reference to the UniEmens flow for members of the Employee Pension Fund (FPLD) and the UniEmens/ListaPosPA flow for workers enrolled in the Public Management.

In addition, it should be noted that:

- monthly payments to beneficiary workers are subject to the payment of advance funding by employers;
- the extraordinary allowance paid by the Fund can be combined with the receipt of income from employment or self-employment and is subject to the ordinary taxation regime.

Finally, the Social Security Institute recalls that the automatic transformation of the extraordinary allowance into a pension is not allowed; therefore, the worker must submit the application for an old age or early retirement pension in good time.

art. 26 Legislative Decree 14.9.2015 n. 148

art. 5 DM 4.8.2023 Ministry of Labour and Social Policies INPS Circular

19.11.2025 no. 144

The Quotidiano del Commercialista of 20.11.2025 - **"Extraordinary check from the Telecommunications Fund with company agreement"** - Mamone

Eutekne Guides - Social Security - **"Solidarity Funds - Bilateral Solidarity Funds"** - Mamone L.

Eutekne Guides - Social Security - **"Solidarity Funds"** - Mamone L.

Real estate

RENTALS

Tax aspects - Flat coupon - Preferential conditions - Nature of the tenant - Company tenant - Property for guest use - Case law contrast - Referral to the United Sections (Cass. 13.11.2025 no. 30016)

A new piece is added to the story concerning the possibility of applying the dry coupon to leases for guest use, stipulated as a tenant by an entrepreneur: the Court of Cassation, with the interlocutory order 13.11.2025 no. [30016](#), refers the matter to the United Sections, highlighting a jurisprudential contrast on the subject.

Contrast between the Revenue Agency and the Court of Cassation

On closer inspection, the question of the compatibility between the dry coupon on residential leases and the company tenant has been dragging on since the entry into force of the flat tax (Legislative Decree no. [23/2011](#)) and, so far, had seen the opposing positions of the jurisprudence of legitimacy (Cass. [12395/2024](#) and Cass. [12076/2025](#)) and the Revenue Agency (circ. [26/2011](#)).

The most recent demonstration of this contrast can be found in the answer to parliamentary question 25.9.2025 no. [3-02159](#), in which it was reiterated that the Revenue Agency does not allow access to the dry coupon on residential leases when the tenant is a company, despite the fact that the Supreme Court has expressed itself in the opposite direction on several occasions.

Origin of the interpretative contrast

The interpretative doubt arises from [art. 3](#) co. 6 of Legislative Decree 23/2011, which established the flat rate, which excludes the applicability of the flat rate for "real estate units for residential use carried out in the exercise of a business activity". Since its first application, in fact, no one has doubted that this provision prevents the application of the flat rate if the landlord acts in the exercise of businesses, arts or professions; but doubt has arisen about the possibility that the exclusion operates even when the tenant is an entrepreneur.

As anticipated, already in 2011, the Revenue Agency (circ. no. [26/2011](#), § 1.2) adhered to the restrictive interpretation stating that, in order to "assess the requirements for access to the regime", it is necessary to look "also at the activity carried out by the lessee and the use of the leased property". According to the Administration, therefore, it is not possible to opt for the flat rate if the tenant acts in the exercise of the business or arts and professions, as happens, for example, if he rents a residential property for guest house use by employees.

If the Administration has remained firm on this approach, the position of the case law on the merits has been less granite, taking fluctuating positions (see, among others, C.T. Reg. Lazio no. [1723/10/22](#), C.T.G. II Veneto n. [53/5/23](#), C.G.T. II Lazio n. [1223/14/23](#), C.T. Reg. Toscana n. [590/6/22](#)).

Finally, however, the Court of Cassation, with three rulings (Cass. [12395/2024](#), [12076/2025](#) and [12079/2025](#)), adopted a position opposite to that of the Tax Authorities, stating that [art. 3](#) par. 6 of the Legislative Decree 23/2011, in the part in which it excludes the application of the flat rate tax to "*leases of real estate units for residential use carried out in the exercise of a business activity, or of arts and professions*" must refer only to the landlord, remaining, on the other hand, "*the quality of the tenant and the attributability of the lease to the professional activity of the tenant*".

New position of the Court of Cassation

In order no. 30016/2025, having taken note of this situation, the Court of Cassation highlights some critical issues in the interpretation provided in the aforementioned judgments of 2024 and 2025 and asks for the clarifying intervention of the United Sections.

In particular, the aforementioned rulings, while declaring to adopt a merely literal interpretation of the regulatory text, according to Cass. [30016/2025](#), would actually limit themselves to considering a part of [art. 3](#) of Legislative Decree 23/2011, thus providing a partial reading.

The Court, moreover, shifts attention to the objective condition of application of the dry coupon, questioning the possibility of considering a *lease for guest use* as "for residential use".

Rental for guest use

It should be considered that the case at issue concerned the lease contracts stipulated between a natural person, owner of some buildings, and a private university "*with provision for the use of the real estate units as housing and temporary accommodation in favor of subjects linked to the University by employment and/or collaboration*".

According to the Court, a contract of this kind could not, strictly speaking, be considered "*for residential use*" (cf. Cass. [2964/2014](#)), as this type of contract requires "*the direct use of the property by the tenant*" which, on the other hand, does not exist with reference to the "guest house use". In fact, even the subletting or loan of the property, by the tenant, assumes, in the case that is observed, a peculiar configuration, as the leased property is used for temporary accommodation of employees, collaborators or guests, or for a purpose related to satisfying the production or organizational needs related to the exercise of the lessor's professional or business activity.

In conclusion, according to the order, a systematic interpretation of the legislation on leases and the dry coupon suggests that the flat tax can only be applied to leases that take place between subjects who do not both carry out business activities.

art. 3 Legislative Decree no. 23 of 14.3.2011

Il Quotidiano del Commercialista of 18.11.2025 - "**To the United Sections the dry coupon on the lease for guest use**" - Mauro

Cass. 13.11.2025 No. 30016

Eutekne Guides - Direct Taxes - "**Cedolare secca**" - Mauro A.

Il Quotidiano del Commercialista of 9.5.2024 - "**The exclusion of the dry coupon for business activity does not concern the tenant**" - Mauro

Il Quotidiano del Commercialista del 28.3.2025 - "**Supreme Court and Revenue misaligned on the coupon for the tenant in the exercise of business**" - Mauro

Il Quotidiano del Commercialista of 9.5.2025 - "**For the Supreme Court coupon compatible with an entrepreneur tenant**" - Mauro

Il Quotidiano del Commercialista of 26.9.2025 - "**On the foreclosure of the coupon if the tenant is a company, the Agency does not change its mind**" - Mauro

Read Highlights

FACILITIES

MINISTERIAL DECREE OF THE MINISTRY OF TOURISM 13.11.2025 NO. 261768

FACILITIES

Granting of contributions for the rental costs of the so-called "staff houses" - Submission of applications

Art. 14 par. 1-4 of Legislative Decree 30.6.2025 n. 95, conv. Law no. 118 of 8.8.2025, in order to improve the well-being of workers in the tourism-accommodation sector, has provided, for the three-year period 2025-2027, the concession of:

- "capital grants", aimed at supporting investments for the creation, redevelopment and modernization, in terms of energy efficiency and environmental sustainability, of the housing provided by employers to workers, to guarantee them adequate accommodation during the working period (so-called "staff house"); specifically, the allocation of 22 million euros for 2025 and 16 million euros for each of the years 2026 and 2027 is envisaged for this purpose;
- "operating grants", aimed at supporting the costs for the rental of the same housing to be allocated to the aforementioned workers; In this case, the expected expenditure is 22 million euros for each of the years 2025, 2026 and 2027.

The Ministry of Tourism, with the Ministerial Decree of 18.9.2025 (published in the Official Gazette 4.10.2025 no. 231), issued the implementing provisions of the aforementioned concessions.

In relation to operating grants only, with this Ministerial Decree, as amended by Ministerial Decree 14.11.2025 no. 262639, the following have been:

- established the methods and deadlines for submitting applications to access the facility;
- further specifications were provided regarding the conditions of eligibility of the expenses as well as the phase of granting the facility.

Beneficiary companies

Companies can benefit from operating grants if:

- manage tourist-accommodation or spa facilities or food and beverage establishments referred to in art. 5 of Law 287/91;
- demonstrate that they incur expenses for the accommodation of workers employed at their facility or business; for the purposes in question, workers directly employed by the companies, as resulting from the Single Labour Book (LUL), as well as leased workers used by the same companies, are relevant.

Specifically, operators who carry out business activities identified by the ATECO codes provided for in the table contained in art. 3 of the aforementioned Ministerial Decree 18.9.2025 (for example, the accommodation services of hotels and the like, hostels, campsites, mountain huts and huts; the services of spas; the management activities of bathing establishments and amusement parks; the activities of catering and beverage administration).

Additional requirements for companies to access the facility

Applicant companies must also meet the following conditions provided for by art. 3 co. 3 of the Ministerial Decree 18.9.2025:

- have their registered and operational headquarters in Italy;
- be in compliance with the provisions in force on labour, accident prevention and environmental protection;
- be in compliance with social security, tax and insurance obligations;
- be in compliance with the regulatory obligations in force regarding the usability of buildings;
- be in compliance with the insurance obligations for catastrophic events, pursuant to art. 1 co. 101-112 of Law 213/2023;

- be in the full and free exercise of their rights, not being subject to bankruptcy, compulsory administrative liquidation, receivership, as well as any insolvency procedure pursuant to Legislative Decree 14/2019;
- not be the recipient of disqualification sanctions pursuant to art. 9 co. 2 of Legislative Decree 231/2001;
- be in compliance with the anti-mafia legislation referred to in Legislative Decree 159/2011 (Anti-Mafia Code);
- not incur any of the causes of exclusion referred to in art. 94 par. 1-5 and 98 of Legislative Decree 36/2023 (Public Procurement Code);
- not be unable to negotiate with the public administration.

Supporting the costs of workers' accommodation

In order to access the operating grants, aimed at supporting the costs for the rental of housing for workers, the companies concerned must have the availability of the properties subject to the contribution by virtue of a registered lease contract, the use of which is intended for the accommodation of workers employed in their local unit(s) consisting of tourist-accommodation facilities or food and beverage establishments.

The contributions can concern both a single real estate unit and several real estate units, as long as they are located in the same province as the structure or business to which the housing is served or, in any case, within a radius of 40 kilometers.

For the purposes of eligibility, the expenses consist of the costs to be incurred for the rents strictly related to the beds intended for workers employed in their local unit(s) to which the accommodation is served.

The costs for the accommodation of workers must be incurred for a period of at least 5 years and up to a maximum of 10 years.

Contribution to the cost of rent

The direct contribution to the cost of annual rents for workers' accommodation is a maximum amount of € 3,000.00 per year per bed.

Pursuant to art. 29 of EU Regulation no. 651 of 17.6.2014, the aid intensity may not exceed:

- 50% of eligible costs, for SMEs;
- 15% of eligible costs, for large companies.

The subsidy in question cannot be combined with other public grants, subsidies and concessions granted for the same cost plan.

Submission of applications

Applications for access to operating grants must be submitted, under penalty of inadmissibility:

- exclusively electronically, through the procedure accessible in the appropriate section dedicated to the facilitation intervention of the website of the managing entity "Invitalia spa" (www.invitalia.it), accessible by the legal representative of the company via SPID, National Service Card (CNS) or Electronic Identity Card (CIE); the legal representative may delegate other parties for the submission of the application;
- in the time frame between 12:00 noon on 21.11.2025 and 5:00 p.m. on 19.12.2025; During this period, the counter is open from 10.00 a.m. to 5.00 p.m. every working day, from Monday to Friday.

To submit the application for the facilitation, it is necessary to have an active PEC registered in the Register of Companies.

Each proposing company may submit only one application.

Content of the question

The application for the subsidy is drawn up according to the schemes available on the aforementioned Invitalia website and contains, in particular:

- the identification data of the proposing company and those relating to the determination of the size of the company;
- the analytical list of the local units concerned with an indication of the relative ATECO codes;
- the list of real estate units whose housing is used for the purpose of accommodating workers employed in the aforementioned local units and the respective beds available;
- the quantification of the total expenses to be incurred for the accommodation of workers employed in their local unit(s) through the indication, for each real estate unit, of the amount of the expected annual costs;
- data relating to any possession of the legality rating and/or gender equality certification;
- in the event of a subsidy exceeding 150,000.00 euros, the declarations regarding the data necessary for the request of anti-mafia information.

Application pre-loading phase

Starting from 12:00 noon on 17.11.2025, proposing companies can already use the platform to carry out preparatory activities for the compilation and submission of applications, also in order to verify the correctness of the company's data in the Business Register.

Evaluation of the applications submitted and granting of the contribution

The applications for subsidies submitted are evaluated:

- according to the chronological order of arrival;
- on the basis of the criteria provided, through the attribution of a special score (from 0 to 100) and the formation of a ranking.

Applications that have reached the minimum score of 50 out of 100 will be funded:

- on the basis of the score resulting from the ranking;
- in chronological order;
- until the available financial endowment is exhausted.