

THE WEEK IN BRIEF

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Extraordinary transactions

EXCHANGES OF SHAREHOLDINGS

Domestic transactions - Contribution of shareholdings - Contribution of shares in controlled realisation followed by the donation of shares - Abuse of rights - Exclusion (answer to the Revenue Agency ruling 18.2.2026 no. 42)

With the answer to ruling 18.2.2026 no. 42, the Revenue Agency examines the abusive nature of a business reorganization operation, carried out, also in view of the generational transition, by three subjects: the father and his two sons, partners of two different companies.

The present case

The transaction involves two different companies:

- Alfa, which carries out real estate construction activities, of which the two children are partners at 50% each;
- Beta, active in the wholesale and retail trade of petroleum products, of which the father (48.8%) and the two sons are partners at 25.6% each.

The reorganization operation will take place in two phases:

- firstly, the father and his two sons will set up a holding company, in the form of a limited liability company, in which they will jointly contribute a total of 100% of the shares in their possession of Alfa and Beta, under a controlled realisation regime pursuant to [art. 177](#) par. 2 of the TUIR;
- at a later date, after the approval of the first financial statements of the transferee company, the father will donate to the two sons the bare ownership of the shares of the newly established *holding company* (which he obtained following the contribution).

Inapplicability of the exemption scheme to the donation of allowances

The donation of the bare ownership of the shareholdings - as illustrated by the applicants - will discount the gift tax according to the ordinary rules set out in Legislative Decree no. 346/90, since the exemption provided for in [art. 3](#) co. 4-ter of Legislative Decree 346/90 is not applicable, as the donation "concerns a non-controlling share". It should also be noted, in this regard, that the donation of bare ownership, except in exceptional agreements, does not allow access to the benefit, as it does not give the donee the right to vote (unless explicitly agreed otherwise, see the answer to the ruling of the Revenue Agency no. 271/2025).

Therefore, the donation of shareholdings of the limited liability company, from the father to the children, will be subject to gift tax on a taxable base determined by referring, pursuant to [Article 16](#) of Legislative Decree 346/90, to the net assets of the holding company (nothing can be inferred, from the text of the question, in relation to the possible erosion of the exemption enjoyed by free transfers to relatives in the direct line pursuant to [Article 7](#) of Legislative Decree 346/90).

Reasons for the operation

The reorganization - the applicants explain - is carried out to manage "in a unitary manner as a group the companies subject to contribution", in order to optimize the use of the economic resources generated by the management of the individual companies and centralize *governance*, avoiding conflicts and preventing them, "also through special statutory measures", such as, in particular, the specific "anti-stall clause" provided for in the draft bylaws of the *holding company*.

Anti-abuse assessment

Taxpayers turn to the Agency to request an anti-abuse assessment of this operation.

Firstly, the Agency illustrates the conditions under which [art. 10-bis](#) of Law 212/2000 finds the abuse of the right:

- the undue tax advantage, "consisting of 'benefits', even if not immediate, achieved in contrast with the purposes of the tax rules or with the principles of the tax system";
- the absence of economic substance of the transaction or transactions carried out "consisting of facts, acts

and contracts, including interrelated contracts, incapable of producing significant effects other than tax advantages”;

- the essentiality of the tax advantage.

These conditions must be combined with each other: the absence of even one of the three excludes unfairness.

Undue tax advantage

Following the progression suggested by the Ministry of Economy and Finance in the [guidance act of 27.2.2025](#), the Revenue Agency first assesses the presence of the undue advantage.

In this regard, the Administration points out that the donation of the bare ownership of the shares of the *holding company*, by the father in favor of the children, after the transfer to controlled realization, determines a tax saving, in terms of gift tax, if compared with the donation of the bare ownership of the shares of Beta alone, which the father holds before the contribution.

In fact, the taxable amount of the gift tax, pursuant to [art. 16](#) of Legislative Decree 346/90, is lower on the donation of the shares of the *holding company* (compared to that on the donation of the shares of Beta), due to the lower value of the net assets of the holding company compared to that of the company Beta.

The value of the company's net assets, to which Article [16](#) of Legislative Decree 346/90 anchors the determination of the taxable base of the gift tax, is in fact lower in the *holding company* than in the operating one.

This advantage is also undue, as it contrasts with the *rationale* of [art. 16](#) of Legislative Decree 346/90 which, in referring to the accounting equity, intends to simplify the valuation process, but in any case in compliance with the ability to pay.

Economic substance

According to the Administration, in the present case the transaction is not devoid of economic substance: the establishment of the *holding company* through the contribution of shareholdings in Alfa and Beta, followed by the donation of the bare ownership of the shares of the newly established holding company, "appears suitable to achieve effects other than tax savings alone".

In particular, the transaction aims to achieve the coordinated and unitary management of the companies (as also demonstrated by the anti-deadlock clause) and, at the same time, to start a gradual generational transition, aimed at transferring control to the children. These objectives would not be achievable by the sole donation of the shares of Beta from the father to the children.

In conclusion, the Agency excludes the abusive nature of the transaction.

art. 10 to L. 27.7.2000 n. 212

art. 16 Legislative Decree 31.10.1990 n. 346

art. 177 co. 2 DPR 22.12.1986 n. 917

art. 3 Legislative Decree 31.10.1990 n. 346

Answer to the Revenue Agency ruling 18.2.2026 no. 42

Il Quotidiano del Commercialista of 19.2.2026 - "**Contribution of shareholdings in holding companies followed by non-abusive donation of shares**" - Mauro

Il Sole - 24 Ore of 19.2.2026, p. 29 - "**Generational transition, the conferral is not abuse**" - Germani A.

Eutekne Manuals of 2025, p. 157-222 - 'Tax planning and abuse of law' - Enrico Zanetti

Il Quotidiano del Commercialista del 9.9.2025 - "**Indirect donation of shareholdings with attention to gift tax**" - Zanetti

Eutekne Guides - VAT and indirect taxes - "**Donation of shareholdings**" - Mauro A. Eutekne

Guides - Direct Taxes - "**Abuse of rights**" - Alberti P. - Sgattoni C.

DIRECT TAXES

Employment income - Determination of income - Compensation in kind - Employees terminated in 2025 - Data on fringe benefits and stock options - Employers' communication - Instructions (INPS message 13.2.2026 no. 536)

With the message 13.2.2026 n. [536](#), INPS has provided instructions on both the methods and timing to be comply with the sending of data relating to compensation paid as *fringe benefits* and *stock options* to staff terminated from service in 2025 with the right to a pension and in relation to which the same social security institution is required to carry out the activities of withholding agent.

Fringe benefit 2025

[Article 1](#), paragraphs 390 and 391 of Law 207/2024 provides, for the 2025 tax period (as well as for the subsequent tax periods 2026 and 2027), as an exception to the provisions of [Article 51](#), paragraph 3, first part of the third sentence of the Consolidated Income Tax Act, that the value of the goods sold and services provided to employees as well as the sums paid or reimbursed to the same workers by employers do not contribute to forming the income. for the payment of domestic utilities of the integrated water service, electricity, natural gas, the costs for the rental of the main residence or for the interest on the mortgage relating to the main residence, within the overall limit of:

- 1,000.00 euros;
- €2,000.00 for employees with fiscally dependent children (including children born out of wedlock and adopted, affiliated or fostered children), upon presentation to the employer of a declaration of entitlement, indicating the children's tax code.

Exceeding the above thresholds involves the full amount being used to determine the taxable income for IRPEF purposes (according to the ordinary procedures) and not only the excess portion.

Buildings leased by newly hired employees

[Article 1](#), paragraphs 386 - 389 of Law 207/2024 provides that, upon the occurrence of the conditions provided, the sums paid or reimbursed by employers for the payment of rent and maintenance expenses carried out on buildings rented by new permanent hires in 2025, do not contribute to forming income for tax purposes within the overall limit of € 5,000.00 per year (if higher, only the excess part contributes to the income formation) and for the first two years from the date of hiring.

The worker must have transferred his residence to the municipality of the place of work (more than 100 kilometers away from the municipality of previous residence) and have an income from employment not exceeding 35,000.00 euros in the year prior to the date of hiring.

Workers terminated from service in 2025 with the right to a pension

If the sums or values recognized as *fringe benefits* and *stock options* are paid to workers who cease to work with the right to a pension during the tax year in which they are received (in this case, 2025), INPS is called upon to carry out the activities of withholding agent on the basis of the information provided by their respective employers.

Specifically, INPS is required to carry out:

- year-end tax adjustment operations by 28.2.2026 (pursuant to [Article 23](#), paragraph 3 of Presidential Decree 600/73);
- to transmit to the Revenue Agency the relevant Single Certifications for the purposes of the pre-filled declaration of taxpayers' income.

Disclosure of fringe benefit and stock option data

In order to allow INPS to carry out the operations in question in a timely manner, the employers concerned must send by 28.2.2026 the data relating to the compensation for *fringe benefits* and *stock options* paid during the 2025 tax period to staff who have ceased to work.

To this end, it is necessary to use the "Company Benefits Communication" application, available on the INPS portal; You can choose from the following options:

- acquisition of a single communication;
- management of a single previously acquired communication;
- sending a *file* prepared according to predefined criteria;
- receiving by downloading software to prepare and control the format of the data contained in the *files* that employers intend to send;
- display of the instruction manual.

Flows that arrive late with respect to the established deadline of 28.2.2026 cannot be subject to year-end tax adjustment, but will be subject to corrections to the 2026 Single Certifications, in which the taxpayer will be expressly indicated, in the notes, the obligation to submit a tax return.

art. 1 co. 386 L. 30.12.2024 n. 207

art. 1 co. 390 L. 30.12.2024 n. 207

INPS Message 13.2.2026 no. 536

Il Quotidiano del Commercialista of 14.2.2026 - "**Submission to INPS of data on fringe benefits and stock options 2025 by 28 February**" - *Silvestro*

Eutekne Guides - Work - "**Single Certification**" - *Massara B.*

Eutekne Guides - Direct Taxes - "**Fringe benefits**" - *Alberti P., Cotto A.*

Eutekne Guides - Direct Taxes - "**Stock Options**" - *Cotto A. - Sanna S. - Tombari E.*

DIRECT TAXES

IRES - Third sector entities - Clarifications on direct taxes and tax qualification (Revenue Agency circ. 19.2.2026 no. 1)

The Revenue Agency Circular 19.2.2026 no. 1 provides a general framework of the discipline for the purposes of direct taxes relating to Third Sector entities (Title X of Legislative Decree no. 117/2017), examining the criteria for defining the non-commercial nature of activities of general interest and the tax qualification of entities, the specific provisions for the various categories of ETS and the preferential tax regimes. The draft circular had been put out for consultation from 19.12.2025 to 23.1.2026.

ETS tax framework

ETSs are among the IRES taxable persons referred to in [art. 73](#) par. 1 letter b) or c) of the TUIR, i.e. among private entities other than companies that have, or do not have, as their exclusive or main object the exercise of commercial activities.

[Article 79](#) of Legislative Decree 117/2017 identifies the criteria for determining the non-commercial or commercial nature of ETS for IRES purposes, taking into account the result obtained from the exercise of activities of general interest referred to in [Article 5](#) of Legislative Decree 117/2017.

Activities of general interest are considered non-commercial if they are carried out free of charge, or upon payment of fees that do not exceed the actual costs; non-commercialization is confirmed if revenues do not exceed the related costs by more than 6% for each tax period and for no more than three consecutive tax periods. The circular indicates simplified procedures for carrying out the commerciality test in the event of the exercise of more than one activity of general interest. Entities (including those with legal personality) with revenues, income, income or income however denominated not exceeding € 300,000.00 may consider the various activities of general interest that may be carried out as a single activity. The other ETS, on the other hand, can consider activities of general interest globally only when they have homogeneous characteristics, from a structural and functional point of view, due to objective elements.

Unlike activities of general interest, the commercial nature of other activities ([art. 6](#) of Legislative Decree 117/2017) and fundraising activities carried out on a continuous basis ([art. 7](#) of Legislative Decree 117/2017) continues to be defined on the basis of the criteria of the TUIR, in particular [art. 55](#).

The circular examines the different components that participate in the judgment of the marketability of the ETS as a whole as revenues of a non-commercial nature. If, at the end of this judgment, the ETS were to be of a commercial nature, all the proceeds would be considered positive components of business income.

Flat-rate regime for ODV and APS

Particularly interesting are the clarifications made by the circular with respect to the flat-rate regime for voluntary organizations and social promotion associations referred to in [art. 86](#) of Legislative Decree 117/2017:

- it can also be applied by SBs and APS that are of a commercial nature;
- for the first year of entry into force of the regime (tax period subsequent to the one in progress on 31.12.2025), SBs and APS can access it by considering not the revenues achieved in the previous year, but those they expect to achieve in 2026;
- under the regime, capital gains, contingent assets, dividends, interest and real estate income ([Articles 86, 88, 89 and 90](#) of the Consolidated Income Tax Act) must be subject to ordinary taxation, without contribute to the achievement of the maximum threshold relevant for the purposes of permanence in the regime (equal to 85,000.00 euros);
- there is an exemption from the obligation to issue an invoice, except as provided for in paragraph 9 of [art. 86](#) of Legislative Decree 117/2017 for transactions for which they are liable for tax.

Effective date

Pursuant to [Article 104](#), paragraph 2 of Legislative Decree 117/2017, the provisions of Title X of the Third Sector Code

relating to direct taxation apply to Third Sector entities starting from the tax period following the one in progress on 31.12.2025, i.e. from 1.1.2026 for solar entities. The same effective date is set by [art. 18](#) par. 9 of Legislative Decree 112/2017 for tax breaks available to entities with the qualification of social enterprise.

Third sector entities whose financial year does not coincide with the calendar year are subject to the new rules starting from the tax period starting in 2026. For example, a Third Sector entity with a financial year from 1 September to 31 August applies:

- the tax provisions provided for by the TUIR and other preferential regimes (e.g. L. [398/91](#)), for the tax period from 1.9.2025 to 31.8.2026;
- the tax provisions referred to in Title X of Legislative Decree no. [117/2017](#), for the tax period from 1.9.2026 to 31.8.2027.

art. 79 Legislative Decree 3.7.2017 n. 117

Revenue Agency Circular 19.2.2026 n. 1

Italia Oggi of 20.2.2026, p. 29 - "**Small ETS, facilitated accounting**" - Damiani M.

Il Sole - 24 Ore of 20.2.2026, p. 28 - "**In third sector entities, free transfers are valued**" - Sepio G.

Il Quotidiano del Commercialista of 20.2.2026 - "**Flat-rate regime also open to SBs and commercial APS**" - Girinelli - Rivets

Concessions

TAX BENEFITS

Tax credit for investments in capital goods - Tax credit for investments 4.0 - Use with irregular communications - Regularization methods and penalties (answer to the Revenue Agency ruling 16.2.2026 no. 40)

With the answer to ruling 16.2.2026 no. [40](#), the Revenue Agency has provided guidance on the regularization of the use of the 4.0 tax credit in compensation in the event of incorrect communications.

Regulatory framework

The Revenue Agency, after reporting the content of [art. 6](#) of Decree-Law 39/2024, which introduced the reporting obligations for the use of the tax credit for investments 4.0 pursuant to [art. 1](#) co. 1057-bis - 1058-ter of Law 178/2020 and Ministerial Decree [24.4.2024](#), which approved the communication models, summarized the regulatory framework.

For investments made from 1.1.2024 to 29.3.2024, the taxpayer is required to send only the communication

of completion of the investments.

For investments made as of 30.3.2024 (i.e. from the entry into force of Decree-Law [39/2024](#)), the taxpayer is instead required:

- the prior communication, electronically, of their total amount and the presumed use of the credit over the years, by filling in and sending the appropriate form available on the GSE website;
- the transmission, once the investments have been completed, of another communication to the GSE, to update the information provided in advance.

Relevance of correct communications for the use of the benefit

The Revenue Agency stated that the submission, in order, of the prior communication and the completion of the investment represents an administrative obligation of an instrumental nature in the absence of which, without prejudice to the existence of the credits arising through the implementation of the investment, their use in compensation is, however, precluded (see also answers to ruling nos. [260/2024](#) and [69/2025](#)).

Facts at hand

In the present case, the company made investments in new capital goods between May and August 2024 ex [art. 1](#) co. 1057-bis of Law 178/2020, which were ordered before 30.3.2024 and interconnected by 31.12.2024.

The company says it has offset the first two annual instalments of tax credits in December 2024 and a January 2025, but without having submitted the prior communications referred to in [art. 6](#) of Decree-Law 39/2024 and having submitted completion communications that were not correctly completed, having selected the option "investments made from 1 January 2023 and until 29 March 2024" instead of the correct option "investments made as of 30 March 2024".

In the case at hand, the company that did not transmit the prior communication and incorrectly and inconsistently filled in the final data communication, although transmitted, could not therefore have used the credits in compensation.

Regularization procedures and penalties

As for the methods for remedying the violations committed by offsetting the first two instalments of the aforementioned tax credits, the Revenue Agency distinguishes between the portion offset in 2025 and the portion offset in 2024.

According to the Revenue Agency:

- the violation carried out with the use of the second instalment of the credit in January 2025 as compensation can be removed, pursuant to [art. 13](#) par. 4-ter of Legislative Decree 471/97 "within the deadline for submitting the annual return for income tax purposes relating to the year in which the violation was committed" (i.e. by 2.11.2026, the deadline of 31.10.2026 for the submission of the SC 2026 INCOME form falling on a Saturday), submitting, in order, the prior and completion communications and paying the penalty of 250.00 euros;
- the violation carried out with the use of the first instalment of the credit in December 2024 in offsetting, on the other hand, constitutes a hypothesis of undue offsetting of a receivable not due pursuant to [Article 13](#), paragraph 4-bis of Legislative Decree 471/97, with the application of a penalty equal to 25% of the credit used in offsetting and repayment of the portion with interest.

In the latter case, it is in fact specified that, given that the receivables not due are subject to recovery pursuant to [Article 38-bis](#) of Presidential Decree 600/73, upon spontaneous regularization of the case in question, the taxpayer must proceed with the repayment of the first instalment of the credit, by filling in the F24 payment form, in the "Treasury" section, with the tax code "6936" in correspondence with the sum to be indicated in the column "amounts payable paid" (see res. Revenue Agency nos. [3/2021](#), [45/2023](#) and [41/2025](#)).

In addition, if the taxpayer voluntarily removes the violations committed as outlined above and pays interest calculated at the annual legal rate from the day on which they were committed to the day on which they are actually removed, the taxpayer will be able to benefit from the reductions in penalties provided for by [art. 13](#) of Legislative Decree 472/97 (repentance).

art. 1 co. 1057 to L. 30.12.2020 n. 178

art. 13 co. 4 bis Legislative Decree 18.12.1997 n. 471

art. 13 co. 4 ter Legislative Decree 18.12.1997 n. 471

art. 6 DL 29.3.2024 n. 39

Ministerial Decree 24.4.2024 Ministry of Enterprise and Made in Italy Answer to the Revenue Agency ruling 16.2.2026 no. 40

Il Quotidiano del Commercialista of 17.2.2026 - "**The 4.0 tax credit offset with incorrect communications can be remedied**" - Alberti

Il Sole - 24 Ore of 17.2.2026, p. 37 - "**Industry 4.0, missed communications can be remedied**" - Gaiani

Italia Oggi of 17.2.2026, p. 29 - "**No data? No bonus. And sanctions**" - Pagamici

Eutekne Guides - Direct Taxes - "**Bonus investments in capital goods**" - Alberti P.

Pros

LIABILITY OF THE PROFESSIONAL

Civil liability - Preparation of the tax return - Tax deductions - Verification of documentation (Cass. 13.2.2026 no. 3215)

The order of the Supreme Court no. [3215/2026](#) dealt with the liability of an accountant who, in charge of preparing the tax return by the client, entered some deductions on the basis of a prospectus, drawn up by the client himself, containing the list of expenses incurred by him, without

verify that all the legal requirements to access the measures were met. In particular, the declaration of execution of the works for a sum exceeding 100 million lire, required by [art. 1](#) lett.

d) of Ministerial Decree 41/98.

Responsibilities of intellectual professionals

The professional carries out his activity in execution of an intellectual work contract, which has as its object a service in favor of the client and for remuneration.

The liability he faces in the performance of the assignment therefore constitutes a contractual liability pursuant to [Article 1218](#) of the Italian Civil Code, deriving from the non-fulfilment of the obligations arising from the intellectual work contract, from which the obligation to compensate for the damage may derive, unless the non-performance or delay in performance was determined by the impossibility of performance deriving from a cause not attributable to him.

The diligence to which the professional must comply is that provided for by [art. 1176](#) co. 2 of the Italian Civil Code, according to which "*in the fulfilment of the obligations inherent in the exercise of a professional activity, diligence must be assessed with regard to the nature of the activity provided*".

Professional negligence

From the identification of the concept of diligence, the concept of "professional negligence" is derived, consisting of all those behaviors that are not suitable for allowing the achievement of the purposes to which the professional's work is aimed and enclosed in a comparison between the behavior actually put in place and the abstract model of the "good professional", which identifies the conduct normally suitable for achieving the result hoped for by the client.

Also with reference to intellectual workers, the concept of fault is essentially articulated in the cases of negligence, imprudence, inexperience, non-compliance with laws, regulations, orders, disciplines.

Decision of the Supreme Court

The order in question enunciated the principle according to which the professional in charge of preparing the client's tax return, based on the diligence required by [art. 1176](#) par. 2 of the Italian Civil Code, is required to verify the existence of the legal requirements for the entry of the relevant data. For tax deductions and deductions, in particular, he must verify that all the necessary formalities have been carried out so that they are due and can legitimately contribute to the reduction of the tax burden, without the danger of incurring penalties and in such a way as to obtain the best tax treatment for the taxpayer, all on the basis of the best science and experience of a tax professional.

In particular, for tax deductions and deductions, which constitute exceptions to the principle of full taxation of income, the relevant factual and legal prerequisites must be carefully verified by the professional.

The Supreme Court has distinguished the case in question from the hypothesis in which the client does not correctly represent the accounting transactions that the accountant must note: in these cases, in fact, the professional is not required to supervise the regular keeping of the accounts if he is not in charge of it and,

therefore, it is not part of his diligence to contest the possible irregularity of the documents presented to him, just as he is not required to investigate the existence of transactions not noted or not invoiced.

On the contrary, the accountant, in charge of drawing up a declaration in which he is explicitly asked to deduct certain expenses on the basis of a specific regulation, cannot avoid verifying that the obligations provided for by law have been put in place and still proceed with the inclusion of the subsidized expenses.

According to the Supreme Court, the essence and meaning of the professional activity in the context of the tax return consists precisely in verifying and verifying with the client that all the necessary formalities so that the *bonuses* can be recognized and the related expenses can be included in the declaration itself, without risking penalties or in order to obtain the best tax treatment, all on the basis of the best science and experience of a tax professional.

The fact that he had not personally followed the process for granting the benefit does not diminish the professional's responsibility either. Moreover, for those who instruct the practice in a non-compliant, the damage caused would consist in the non-use of the benefit; for those who have not carried out the checks that have taken place downstream, the damage is represented by the penalties applied.

The Accountant's Daily of 14.2.2026 - "**The accountant must verify the documents to take advantage of the deductions in the declaration**" - Pasquale

Cass. 13.2.2026 No. 3215

Read Highlights

WORK

DECREE OF THE PRESIDENCY OF THE COUNCIL OF MINISTERS – DEPARTMENT FOR INFORMATION AND PUBLISHING 2.12.2025

WORK

SUBORDINATE EMPLOYMENT - SUBSIDIZED HIRING - Publishing, television and radio companies - Contribution for the recruitment of specialist professionals - Implementing provisions - Methods and deadlines for submitting applications

With the Prime Ministerial Decree of 17.9.2025, measures have been identified for the year 2025 to support recruitment in the field of editorial digitization and investments in innovative technologies made in the publishing sector and radio and television broadcasters.

In implementation of art. 1 of the aforementioned Prime Ministerial Decree, with this decree:

- the granting of a contribution to support the recruitment of specialist professionals is regulated;
- the methods and deadlines for submitting the relevant applications are defined.

Stakeholders

Employers can access the contribution in question:

- belonging to newspaper and magazine publishing companies, including newly established ones, press agencies, local and national radio and television broadcasters, not owned by the State;
- registered in the Register of Communication Operators (ROC), established at the Authority for Communications Guarantees;
- who are not subject to voluntary liquidation, compulsory administrative liquidation or judicial liquidation procedures;
- up to date with the fulfilment of contribution and social security obligations;
- who hire professionals in possession of skills, appropriately certified and functional to technological and digital innovation, acquired in the field of editorial digitization, communication and IT security, and online services in the media sector.

To access the facilitation, the aforementioned employers must have an ATECO 2025 classification code, prevalent and/or primary, indicated in the Business Register:

- for newspaper publishing companies: 58.12 (newspaper edition);
- for periodicals publishing companies: 58.13 (publication of magazines and periodicals);
- for news agencies: 60.31 (activities of press agencies);
- for radio broadcasters: 60.10 (radio broadcasting and audio distribution activities);
- for television broadcasters: 60.20 (television programming and broadcasting activities and video distribution).

Facilitated hiring

The following are eligible for hiring:

- with a permanent employment contract;
- completed in the period from 1 January to 31 December 2025;
- involving individuals under 36 years of age.

Amount of the contribution

For each eligible recruitment, there is a lump sum contribution of 10,000.00 euros.

Certification of professional skills

The professional skills of the hires must be certified through at least one of the following methods:

- training qualification obtained at the end of a course of study;
- certificate issued by accredited bodies according to current legislation or by other subjects who carry out training activities;
- professional experience, acquired and proven for a continuous period of at least six months, aimed at acquiring the required skills.

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 12.3.2026 and until 5.00 p.m. on 14.4.2026;
- 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. 38 and 47 of Presidential Decree 445/2000, certifying:

- possession of the required requirements;
- the details of the permanent employment contracts concluded during the year 2025, with the indication of the name and other personal data of the hired worker, the date of recruitment and the qualification/task as indicated in the contract;
- the training or professional qualification certifying the required skills;
- the details of the bank details in the name of the company requesting the contribution.

The declared data relating to recruitment are verified by the Department for Information and Publishing through information flows with INPS.

Disbursement of the contribution

The contribution is recognized:

- within the envisaged expenditure limit, equal to 2 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.

In the event of insufficient resources available 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.

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.

Presentation of documentation

The documentation certifying the recruitment of employees and the related professional skills possessed must be made available by the beneficiary company of the contribution at the request of the administration during the control.

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.