THE WEEK IN BRIEF

News

News

Tax

LOCAL TAXES

IRAP - Objective prerequisite - Autonomous organisation - Notarial associations - Exclusion from IRAP - Question of constitutional legitimacy - Unfounded (Constitutional Court 24.7.2026 no. 153)

With the judgment of 24.7.2026 no. 153, the Constitutional Court ruled on the question of constitutional legitimacy raised by the C.G.T. I Florence (order no. 363/1/25 of 17.11.2025) with reference to the subjection of notarial associations to IRAP.

Regulatory and jurisprudential framework

As of 2022, IRAP is no longer payable by natural persons operating (art. 1 co. 8 of Law 234/2021):

- commercial activities (pursuant to Article 3, paragraph 1, letter b) of Legislative Decree 446/97);
- arts and professions (pursuant to art. 3 co. 1 letter c) of Legislative Decree 446/97).

Given that the exclusion *by law* from the tax only affects those who carry out the activity individually, according to the Revenue Agency (circ. 18.2.2022 no. 4, § 3) associated firms and professional associations continue to be subject to IRAP even after 2021.

This approach follows that of the United Sections of the Supreme Court (judgment 13.4.2016 no. 7291), according to which associated firms and professional associations are always subject to the tax, regardless of the organizational structure used for the exercise of the activity. In fact, pursuant to art. 2 of Legislative Decree 446/97, "*the activity carried out by companies and entities, including State bodies and administrations, constitutes in any case a prerequisite for* taxation".

Given that Article 3, paragraph 1, letter c) of the same Legislative Decree 446/97 contemplates, among the taxable persons, simple companies exercising arts and professions, as well as associations of professionals and associated firms (equivalent to them by Article 5, paragraph 3, letter c) of the Consolidated Income Tax Act), it follows that they are subject to IRAP, regardless of the requirement of autonomous organization.

According to the answer to parliamentary question 6.10.2016 no. 5-09690, this principle also applies to tax periods prior to that of the ruling (2015 and earlier).

Rilevanza dell'esercizio dell'attività in forma associata

Secondo le ordinanze della Cassazione 13.12.2021 n. 39578 e 27.4.2022 n. 13129, va esclusa l'applicazione dell'IRAP sulla base della mera esistenza dello studio associato, se in concreto è stato accertato che i singoli professionisti hanno esercitato in modo autonomo e non associato l'attività professionale oggetto dell'eventuale imposizione. In entrambi i casi, sono state confermate le sentenze di secondo grado che avevano escluso l'applicazione dell'IRAP in capo all'associazione professionale sulla base della dimostrazione che il valore della produzione netta accertato era stato generato unicamente dal lavoro personale degli associati.

Position of the referring judges

According to the referring Tuscan judges, the aforementioned provisions would violate the principle of tax equality referred to in art. 3 and 53 of the Constitution, by regulating differently "*two situations that are instead completely comparable, the notarial activity carried out outside a professional association and that carried out within a professional association*". They would also be in contrast with art. 41 of the Constitution, as "*the IRAP taxation of the professional activity carried out in an associated form*" would affect "*the free exercise of economic activity, disadvantaging and, therefore, discouraging, professional aggregations*".

Position of the Council

According to the Constitutional Court, the questions raised are unfounded, "*as it is possible to interpret them in accordance with the aforementioned constitutional parameters*".

In particular, the assumption that the combined provisions of the impugned rules would exclude from the scope of application of IRAP "natural persons" carrying out professional activities and not the "associations" established between them, regardless of the exercise of the same activity in an associated form, appears to be erroneous. In fact, as also noted by the aforementioned case-law, if the professional activity is carried out personally, individually and independently by individual professionals, IRAP does not apply.

This circumstance may occur when the associated firm does not carry out professional activities on its own, but exhausts its function for mere organizational or economic purposes within the association itself. This is the case in which the associated firm is established for the sole purpose of regulating legal relationships that are not strictly professional, although instrumental to the exercise of the profession (for example, the allocation of expenses and income, the rental of an office, the purchase of capital goods, the regulation of the services of auxiliary staff, etc.), while the individual professionals practice, individually and separately, their professional activity.

In light of the above, according to the Constitutional Court, notarial associations lack, as a rule, the requirement of the effective performance of the related activity in an associated form and, therefore, do not constitute a tax subject different from the individual associated notaries.

Burden of proof

According to the judgment in question, the exercise of the profession in an associated form (a requirement that allows the assimilation between simple companies carrying out self-employment activities, on the one hand, and professional associations and associated firms, on the other) must be proven by the Tax Authorities.

art. 2 Legislative Decree no. 446 of 15.12.1997

Il Quotidiano del Commercialista del 25.7.2026 - "**Associated firms without IRAP if the activity is carried out individually**" - *Fornero*

Il Sole - 24 Ore of 25.7.2026, p. 18 - "**Those who practice in associated firms but independently do not pay IRAP**" - *De Cesari M.C.*

Italia Oggi of 25.7.2026, p. 25 - "**Associated professions without Irap**" - *Galli G.*

Corte Cost. 24.7.2026 n. 153

Guide Eutekne - Irap - "**Autonomous organization**" - *Valente G. - Fornero L.*

Work

SUBORDINATE EMPLOYMENT

Facilitated hiring - Incentive for the hiring of working mothers - New features of Law 199/2025 (2026 Budget Law) - Instructions (INPS circ. 29.7.2026 no. 82)

With Circular No. 82 of 29.7.2026, INPS provided instructions for accessing the contribution relief introduced by art. 1 co. 210-213 of Law 199/2025 (2026 Budget Law) and intended for employers who from 1.1.2026 hire women, mothers of at least 3 children and unemployed for at least 6 months.

This incentive therefore starts from 1.1.2026 and is structural. However, until the publication of the message in question, the INPS operating instructions were not available and this made the exemption not yet usable.

General discipline

The benefit in question consists of an exemption from the payment of social security contributions by the employer, to the extent of 100% and up to a maximum of € 8,000.00 per year, prorated and applied on a monthly basis, with the exclusion of premiums and contributions due to INAIL.

The duration of the relief is equal to:

- 12 months from the date of recruitment if this is carried out with a fixed-term employment contract, including on a temporary basis;
- 18 months from the date of recruitment if the contract is transformed into a permanent one;
- 24 months from the date of employment if this is carried out with an open-ended employment contract.

Recipients and access requirements

The circular in question specifies that the benefit in question is recognized in favor of all private employers, regardless of whether or not they assume the nature of entrepreneurs, including employers in the agricultural sector.

In addition, the hires must concern women who are:

- mothers of at least 3 children under the age of 18 (i.e. 17 years and 364 days);

- unemployed for at least 6 months.

On this point, INPS specifies that the possession of the mother's requirement is "crystallized" at the time of hiring, as there is no forfeiture of the right to benefit from the exemption in question in the event of the death of one or more children or the possible exit of one of the children from the family unit or, again, in the event of non-cohabitation of one of the children or exclusive custody of the father.

Instead, it should be noted that the term "unemployed" was most recently defined by the Ministerial Decree of 17.10.2017, which identifies disadvantaged and very disadvantaged workers, meaning those who:

- in the last 6 months they have not worked for at least 6 months;
- or who in the last 6 months have carried out self-employed or para-subordinate work from which an income lower than the minimum personal annual income excluded from taxation is derived.

On the other hand, domestic workers and apprentices are expressly excluded from the benefit, in relation to which the application of social security rates reduced to the ordinary rate is envisaged.

Requirements

As for the requirements, the usual ones identified apply:

- by art. 1 co. 1175 of Law 296/2006, i.e. the possession of DURC, the absence of violations in the field of labor and social legislation and compliance with collective agreements;
- as well as by art. 31 of Legislative Decree 150/2015.

With reference to the latter rule, the incentives are not due:

- if the recruitment constitutes the implementation of a pre-existing obligation, established by law or collective bargaining, even if the worker entitled to employment is used under a staff leasing contract;
- if the hiring violates the right of precedence, established by law or by the collective agreement, to the re-employment of another worker dismissed from a permanent relationship or terminated from a fixed-term relationship;
- if the employer or user has suspensions from work related to a company crisis or reorganization (except if the worker is classified in a different level from that held by the suspended workers);
- with reference to those workers who have been dismissed in the previous 6 months by an employer who, at the time of dismissal, has ownership structures substantially coinciding with those of the employer who hires or uses on a temporary basis, or is in a relationship of connection or control with the latter.

Cumulation

As expressly provided for by art. 1 co. 212 of Law 199/2025, the benefit in question cannot generally be combined with other exemptions or reductions in the financing rates provided for by current legislation in relation to the contribution due by the employer, such as the incentive for the hiring of women who have not been in regular paid employment for at least 24 months or who have been unemployed for at least 6 months and belong to particular areas or sectors economic or professions referred to in art. 4 par. 8 to 11 of Law 92/2012.

In addition, it should be noted that, for the period of application of the exemption in question, it is not possible to enjoy, for the same workers, the so-called "Southern Contribution Reduction", governed by art. 1 co. 406 - 422 of Law 207/2024.

Conversely, the tax relief in question is compatible with a limited number of measures, namely:

- the increase in the cost allowed as a deduction in the presence of new hires referred to in art. 4 of Legislative Decree 216/2023 (so-called "super-deduction" for new hires);
- the facilitation provided for by art. 5 of Law 162/2021, equal to 1% of social security contributions, up to a maximum limit of 50,000.00 euros per year, in favour of private employers who are in possession of the "Gender Equality Certification" referred to in art. 46-bis of Legislative Decree 198/2006;
- the benefits consisting of a reduction in the social security contribution payable by the worker, such as, for example, the exemption, until 31.12.2026, on the share of social security contributions for disability, old age and survivors (IVS) payable by the working mother provided for by art. 1 co. 180 of Law 213/2023.

Operating instructions

As regards the strictly operational aspects, the employer concerned must submit the application for admission to the benefit to INPS using the "ELM3" form, available on the website of the social security institution, in the section called "Portal of Facilities (formerly DIResCO)".

Once the authorization has been received, the benefit will be used by adjustment in the contribution reports.

In particular, authorized employers who intend to take advantage of the exemption in question must display, starting from the UniEmens flow for August 2026, the workers for whom the exemption is due

enhancing, in the usual manner, the "Taxable" element and the "Contribution" element of the "IndividualReport" section, using the value "ELM3" for the occasion.

It should be noted that the valuation of the "YearMonthRef" element with reference to the arrears months from

January to July 2026 can be carried out in the UniEmens flows pertaining to August, September and October 2026.

Further instructions in this regard also concern agricultural employers (section "PosAgri") and those with workers registered with the Public Management section ("ListaPosPA" section).

art. 1 co. 210 L. 30.12.2025 n. 199

INPS Circular No. 82 of 29.7.2026

Il Quotidiano del Commercialista del 30.7.2026 - **"The incentive for the hiring of unemployed women with children is operational"** - *Mamone*

Italia Oggi of 30.7.2026, p. 24 - **"A bonus for those who hire mothers"** - *Cirioli*

Eutekne Guides - Social Security - **"Facilitated hiring (in force but not yet available) - Incentive for hiring unemployed women with children"** - *Silvestro D.*

SOCIAL SECURITY

Maternity and parental leave - Single and universal allowance for dependent children - Expansion of beneficiaries - News of the converted Decree-Law 19/2026 (so-called 'PNRR' Decree) - First operational indications (INPS circ. 24.7.2026 no. 81)

INPS, with circ. 24.7.2026 no. 81, illustrated the innovations introduced by art. 7-bis of Decree-Law 19/2026 ("PNRR" decree, conv. L. 50/2026) and in force since 21.4.2026 on the single and universal allowance for dependent children (AUU).

Tax dependent children residing in another EU Member State

One of the novelties is the provision that, for the sole purpose of awarding the AUU, children residing in another Member State of the European Union who are fiscally dependent pursuant to the Italian legislation in force are also considered (Article 1, paragraph 2-bis of Legislative Decree 230/2021).

Citizenship requirements

As a result of the changes introduced, the allowance takes on the qualification of family benefit pursuant to Article 3 § 1 letter j) of EC Regulation 883/2004 and therefore remains subject to the relevant rules of coordination between the social security systems of the Member States.

The applicant, at the time of submission of the application and for the entire duration of the benefit, must jointly meet the requirements indicated in Article 3 paragraph 1 letters a), b) and c) of Legislative Decree 230/2021 as amended by Article 7-bis of Legislative Decree 19/2026.

In addition to Italian citizens, the following can access the allowance:

- citizens of another EU State and their family members; if, for the same period and with regard to the same children, there is a right to family benefits in more than one Member State, the competent State shall be identified as a matter of priority according to the criteria established by Article 68 of Regulation (EC) 883/2004;
- citizens of a non-EU country in possession of an EU residence permit for long-term residents or holders of a single work permit authorized to work for a period of more than six months or holders of a residence permit for research purposes authorized to stay in Italy for a period of more than six months.

Workers not resident in Italy

With the amendment of letter c) of art. 3 par. 1 of Legislative Decree 230/2021, persons who, although not resident and domiciled in Italy, are holders of an employment contract or carry out a self-employment activity that involve registration with a compulsory social security management according to Italian legislation and are up to date with the payment of social security contributions due under current legislation, can also apply for the AUU.

In the latter cases, the recognition and provision of the benefit, where due, is commensurate with the duration of the work carried out in the national territory (Article 6, paragraph 01 of Legislative Decree 230/2021).

The right to the allowance exists only for the period in which the requirement of carrying out work in Italy is met, with consequent registration with a compulsory social security management; the related payment remains only for the period of actual performance of the work activity in the national territory.

Workers not resident in Italy must submit the application with reference to each period of work in the national territory. The application must, in any case, be resubmitted annually with reference to the period between 1 March and 28 February of the following year.

Effective date

The questions and positions affected by the application of the provisions of Legislative Decree no. 230/2021 amended are provisionally defined until the application submission service is adapted to the new rules; the benefit is provided on the basis of the data available at the time of the investigation.

Applications and positions may be subject to verification and, if necessary, rework following the adaptation of the information system or the submission (or update) of the application through the new service.

The monthly payments starting from May 2026 are subject to verification, and where necessary, rework.

art. 1 co. 2 bis Legislative Decree 29.12.2021 n. 230
art. 3 co. 1 Legislative Decree 29.12.2021 n. 230
art. 6 co. 01 Legislative Decree 29.12.2021 n. 230
art. 6 co. 1 bis Legislative Decree 29.12.2021 n. 230
art. 7 bis DL 19.2.2026 n. 19
INPS Circular No. 81 of 24.7.2026

Il Quotidiano del Commercialista del 28.7.2026 - **"AUU for non-residents linked to the period of effective performance of the activity in Italy"** - *Gianola*

Italia Oggi of 28.7.2026, p. 25 - **"Single and universal allowance extended to children abroad"** - *De Lellis*

Il Quotidiano del Commercialista of 25.7.2026 - **"Applications for AUU from 21 April provisionally defined"** - *Editorial staff*

The Accountant's Daily of 22.4.2026 - **"List of beneficiaries of the largest single allowance"** - *Gianola*

Eutekne Guides - Social Security - **"Single and Universal Allowance"** - *Gianola G., Tombari E.*

Financial assets

FINANCIAL INTERMEDIARIES

Additional tax on the variable remuneration of managers and directors in the financial sector - Exclusion in the event of payment of double the amount to the ETS - Implementing provisions (provisions) Revenue Agency 30.7.2026 n. 223895)

Art. 33 par. 2-ter of Legislative Decree 78/2010 (inserted by art. 1 par. 137 of Law 199/2025, Budget Law 2026), introduced, under certain conditions, a specific hypothesis of non-application of the additional IRPEF of 10% on the remuneration of *bonuses* and *stock options* of managers and directors of the financial sector governed by the same art. 33.

With the provision of 30.7.2026 no. 223895, the Revenue Agency has approved the relevant implementing provisions.

Subjective scope

The additional IRPEF in question is charged on the part of the salary that exceeds the fixed component attributed to:

- employees who hold the position of managers in the financial sector,
- holders of coordinated and continuous collaboration relationships in the same sector.

As underlined by the Report to Legislative Decree 78/2010, these are essentially the directors and, in general, the figures who can be attributed a high degree of autonomy and decision-making power (in this sense, also the Revenue Agency Circular 15.2.2011 no. 4, § 13.2).

Pursuant to Article 1-bis of Decree-Law 84/2025, the IRPEF surcharge applies to the entities indicated in Article 162-bis , paragraph 1, letters a) and b) of the Consolidated Income Tax Act, i.e. financial intermediaries and financial holding companies, with the exclusion,

therefore, of the managers and directors of non-financial holding companies (industrial *holding* companies) and of the persons assimilated to them referred to in art. 162-bis , paragraph 1, letter c) of the Consolidated Income Tax Act.

Conditions for the non-application of the surcharge

The surcharge does not apply when the person who pays the remuneration pays a sum equal to at least twice the surcharge itself in favour of Third Sector entities referred to in Legislative Decree no. 117/2017, provided that these entities are in fact external to the group; more precisely, they must be Third Sector entities other than entities that directly or indirectly control the provider, are controlled by it or are controlled by the same entity.

In essence, the obligation that would be incumbent on the manager or director (by way of taxation obligation towards the Treasury) is transferred to the company or entity that pays the remuneration (in a capacity that should not involve the Treasury at this point).

The exclusion from the obligations to withdraw the surcharge is such if the payment to the Third Sector entities (as reported, at least equal to twice the levy that would be borne by the employee or director) refers to the total amount of the surcharge due for the period.

Payment methods

Without prejudice to the above conditions, for the purposes of disapplying the surcharge, the payment must be made by bank transfer.

Payments made before the publication of the provision are also considered valid. 223895/2026 by means other than bank transfer, provided that, at the same time:

- have been made using traceable means of payment (e.g. credit cards, debit cards, etc.);
- are actually reported by the beneficiary body.

If the adjustment operations show that the payment already made is not at least equal to twice the amount of the additional tax due, in order not to forfeit the benefit, the provider is required to make the payment of the difference to the Third Sector entities within 60 days of the deadline for delivery of the Single Certifications (referred to in Article 4, paragraph 6-quarter of Presidential Decree 322/98).

Obligations of the providers

The donors indicate the amount of the payments and the tax codes of the Third Sector entities to which the payment was made in their INCOME form relating to the tax period in which the same payments were made and keep appropriate documentation certifying:

- the amount of the total surcharge due;
- the amount actually paid to Third Sector entities.

In the Single Certification to be issued to managers and holders of coordinated and continuous collaboration relationships relating to the year in which they receive the emoluments, the substitute certifies the failure to apply the additional IRPEF of 10% in question.

Effective date

The provisions of provv. 223895/2026 shall apply with reference to variable remuneration paid from 1.1.2026.

Taking into account that the INCOME form useful for indicating the total surcharge due and the amount actually paid to Third Sector entities will be approved in 2027 (it will be, in practice, the 2027 INCOME form), payments made from 1.1.2026 until the closing date of the tax period, if the latter is prior to 31.12.2026, must be indicated in the INCOME form to be approved in the year 2027 (i.e., in the INCOME 2027 form), together with the payments made in the tax period in progress as of 31.12.2026.

Revenue Agency Provision 30.7.2026 n. 223895

Il Quotidiano del Commercialista of 31.7.2026 - **"The rules to avoid the additional IRPEF of 10% with payment to the ETS are ready"** - *Redazione*

Real estate

EXPROPRIATIONS AND COMPENSATION

Decree of expropriation for public utility - Procedures for carrying out formalities in the land registers (res. Revenue Agency 28.7.2026 n. 29)

The Revenue Agency, with resolution 28.7.2026 no. 29, provided clarifications on the methods of execution of the formalities in the land registers related to the expropriation procedures for public utility referred to in

Presidential Decree 327/2001 (Consolidated text of the legislative and regulatory provisions on expropriation for public utility).

Specifically, the Tax Administration was called upon to establish whether the expropriation decree should be transcribed immediately after its issuance, or after its notification to the interested parties and its execution by placing it in the possession of the beneficiary of the expropriation.

The question raised was addressed together with the related issue of the documentary obligations imposed on the authority requesting the execution of the formalities in the land registers and, in particular, the identification of the documents to be presented to the registrar.

Function of the transcription of the expropriation decree

Resolution no. 29/2026 observes, first of all, that the transcription of the expropriation decree absolves, according to consolidated case law (cf. Cass. n. 5978/2001), to a mere function of publicity news: the expropriating entity acquires, in fact, the ownership of the property by virtue of the exercise of the ablatory power provided for by law and not as a derivative title; therefore, the relevant transcription in the land registers is not intended to settle any conflicts between several entitled parties, but to ensure the legal publicity of a measure whose effectiveness is based directly on the law and in the exercise of public authority.

Execution of formalities in the land registers for the expropriation decree resulting from the ordinary procedure

The question relating to the methods of execution of the formality in the land registers for the expropriation decree is addressed by the Revenue Agency, first of all, with regard to the hypothesis in which the measure was issued within the ordinary expropriation procedure referred to in art. 20, 23 and 24 of Presidential Decree 327/2001.

In this regard, Resolution no. 29/2026 proposes two differentiated solutions depending on whether the transcription of the expropriation decree is requested by the Authority:

- before its service and enforcement;
- or, in a period subsequent to the aforementioned obligations (which, pursuant to Article 23 paragraph 2 of Presidential Decree 327/2001, constitute a condition precedent for the measure, after its issuance, to produce the effect of transferring the ownership of the expropriated property).

Transcription required before the service and execution of the expropriation decree

According to the Revenue, if, in the ordinary procedure, the request for registration is submitted prior to the notification and execution of the measure, the expropriation decree constitutes the title to be presented for the purposes of the formality and, pursuant to art. 2659 co. 2 of the Italian Civil Code, the relevant transcription note must provide evidence of the condition precedent provided for by art. 23 paragraph 1 letter f) of Presidential Decree 327/2001. Subsequently, once the beneficiary of the expropriation has been placed in possession, the expropriating authority will comply with the request for annotation provided for by art. 24 paragraph 5 of Presidential Decree 327/2001, by submitting the report of entry into possession, which constitutes the document expressly identified by law as a title for the purpose of carrying out the relevant formality.

It is not necessary to produce the notification of the expropriation decree or other documentation certifying the completion of this fulfilment.

Registration required after the notification and execution of the expropriation decree

If, on the other hand, again in the context of the ordinary expropriation procedure, the request for registration is submitted after the notification and execution of the decree, the condition precedent having already been met, a single formality is carried out in the land registers and the title to be presented to the registrar remains the expropriation decree, to which the report of entry into possession must be attached.

Also in this case there is no obligation to produce any documentation certifying the notification of the measure.

Execution of formalities in the land registers for the expropriation decree resulting from the expedited procedure

With regard to the accelerated expropriation procedure *pursuant to* Article 22-bis of Presidential Decree 327/2001, which is characterized by the fact that the entry into possession of the property takes place prior to the issuance of the expropriation decree, by virtue of an emergency occupation decree, the Revenue Agency states the following. The emergency occupation decree does not constitute a suitable title for the execution of formalities in the land registers and the title to be presented for registration remains the expropriation decree, once adopted pursuant to art. 23 of Presidential Decree 327/2001, which must contain the elements prescribed by law, including the details of the early occupation decree and its state of execution.

art. 20 DPR 8.6.2001 n. 327
art. 23 DPR 8.6.2001 n. 327
art. 24 DPR 8.6.2001 n. 327
Revenue Agency Resolution 28.7.2026 no. 29

Il Quotidiano del Commercialista del 29.7.2026 - **"The transcription of the expropriation decree for public utility has been clarified"** - *Novella*

Italia Oggi of 29.7.2026, p. 26 - **"Light real estate advertising"** - *Poggiani F.G.*

Read Highlights

SPECIAL SECTORS

MINISTERIAL DECREE OF THE MINISTRY OF INFRASTRUCTURE AND TRANSPORT 6.5.2026

SPECIAL SECTORS

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

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

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

- the reopening of the granting of these contributions is ordered, based on the resources available for 2026;
- the methods and deadlines for submitting the related applications and the further implementing provisions are established.

Beneficiaries of the contributions

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

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

Eligible training initiatives

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

- started from 1.12.2026;
- completed by 12.6.2027.

The costs of preparing and developing the training plan prior to 1.12.2026 are also eligible for relief, provided that they are subsequent to 8.7.2026 (date of publication in the Official Gazette of this Ministerial Decree).

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

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

Distance Learning

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

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

Amount of contributions

Contributions are granted:

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

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

- €15,000.00, for micro-enterprises (employing less than 10 units);
- 50,000.00 euros, for small businesses (employing less than 50 units);
- €100,000.00, for medium-sized enterprises (employing less than 250 units);
- €150,000.00, for large companies (employing a number equal to or greater than 250 units).

The associated forms of companies can obtain a contribution equal to the sum of the maximum contributions payable to the companies, associated with the group, that participate in the training plan, with a maximum ceiling of 300,000.00 euros.

The contribution is also limited according to the following ceilings:

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

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

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

Procedures and deadlines for submitting applications

Applications for contributions, duly signed with digital signatures, must be submitted:

- upon registration, through access to a special web platform accessible on the website of RAM logistica, infrastrutture e trasporti S.p.a. www.ramspa.it to the dedicated section;
- from 21.9.2026 and by 30.10.2026.

End-of-activity report and reporting of costs incurred

By 26.7.2027, under penalty of forfeiture, the following must be submitted through the same web platform already used during the registration/submission of the application:

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

Together with this documentation, the following must be submitted, among other things:

- the list of participants;

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

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

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

Evaluation of applications and reports submitted

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

Disbursement of contributions

The disbursement of contributions will take place:

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

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

Withdrawal of contributions

The contributions in question are revoked in the event of:

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

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