incentivi.gov.it

REASONED VADEMECUM
OF DEVELOPMENT INCENTIVES
SMEs are the backbone of Italy. Our production system represents an exceptional case throughout Europe. It is made of a multitude of small and medium enterprises which, during the crisis, have been able to withstand, use creativity, innovation and technology, lifting our Country out of stagnation and creating countless jobs.

In my opinion, they are the heroes of our time, of which the State has often lost sight or, even worse, whom it has treated as resources to be exploited in an era when everything was due but nothing had to be paid in turn. We are talking about people, citizens who have given a new meaning to words as development, growth, confidence, link with the local area.

This reasoned handbook on incentives - made available by the public administration - is a short document in which entrepreneurs may find the right incentive for their real needs, their local area or their company’s size. The incentives relate to the start-up of a new enterprise, investments in innovation, growth, strengthening of assets, investments in machinery, plants and software, internationalisation, investments in training, research and development, in energy efficiency, in new recruitment, as well as to tax relief. Not least, the innovatory incentive relating to the basic income for citizens.

Very often the entrepreneur has faced the risk to get lost in a jungle of inaccessible measures fragmented among the several Ministries and investee or subsidiary companies. We have opted for dialogue and we have been able to connect all the realities providing a business service, thanks to their availability. Not only the Italian Ministry of Economic Development and Labour Ministry, but also Agenzia delle Entrate, Cassa Depositi e Prestiti, GSE, ENEA, Finest, Invitalia, INPS, ICE, Unioncamere, Sace, Simest, SofiCOOP.

This project is just the first release; the handbook will be updated from time to time and integrated with information from all the public administrations contributing with a service for the Italian entrepreneurship and for those wishing to invest in our Country. In the forthcoming weeks, we will implement the “web oriented” part, with a system responding to specific entrepreneurs’ questions.

It’s time for the State to side again with enterprises. Together with them, thanks to them, we may be even bigger in the world.

Luigi Di Maio
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ABOUT

Measures aiming at supporting a new entrepreneurship, throughout the national territory, by the creation of competitive micro or small enterprises, with a majority or total youth or female participation, and at supporting their development through better conditions for the access to credit.

BENEFICIARIES

Micro enterprises and SMEs located throughout the national territory, having a capital membership being characterised by 18- to 35-year-old people, or women, for more than the half of the members and shareholding. Enterprises must be within 12 months after their incorporation, not being under bankruptcy or winding-up proceedings, and must not be in the situation of having received and subsequently not refunded aids declared unlawful and incompatible by the European Commission.

CONCESSIONS

Concessionary financing.

It is an interest-free financing with an amount not exceeding 75% of the eligible expenditure for investment programmes not exceeding 1.5 million EUR, relating to:

1) production of goods in the sectors of industry, craftsmanship, processing of agricultural products,
2) business and personal services, in any area
3) commerce and tourism
4) activities relating to the tourism and cultural sector or social innovation.

HOW TO ACCESS

The application shall be submitted only online: it is necessary to register to Invitalia online services and then access the dedicated web platform. The procedure is entirely digital. The outcome of the assessment shall be notified averagely within 60 days from the submission of the application.

LINK


Operator

Invitalia - on behalf of MISE

Legislative basis

Legislative Decree No 185/2000 (Title I)
Decree 08 July 2015, No 140
ABOUT
SELFIEmployment finances the starting up of small business initiatives, promoted by young NEETS, with interest-free loans. The Fund is operated by Invitalia under the Youth Guarantee Programme, under the supervision of the Ministry of Labour and Social Policy.
The actions which may be financed relate to all areas of good production, services and commerce - also in franchising - as, for example: tourism (accommodation, catering, services) and cultural and leisure services; personal services; environmental services; ICT services (multimedia services, information and communication; energy saving and renewable energies; manufacturing and craft business services; retail and wholesale trade; processing and marketing of agricultural products, with the exception of the cases referred to in Article 1(1)(c)(i) and 1(1)(c)(ii) of the Regulation (EU) No 1407/2013.

BENEFICIARIES
Young NEETs up to the age of 29, enrolled in the Youth Guarantee Programme, being unemployed and not undertaking an education or training path.
To access financing, it is necessary to be: - 18- to 29-year-old young NEETs, unemployed and not undertaking VET courses, enrolled in the Youth Guarantee Programme, regardless the participation in the supporting path towards self-employment.

CONCESSIONS
Interest-free loan to cover initial investments and operating costs. The loan may be from a minimum of €5,000 to a maximum of €50,000. Young people may start self-employment and business initiatives by submitting the application in one of the following way:
- Sole proprietorships, partnerships enterprises, cooperatives with a maximum of 9 members. The admitted companies are: within 12 months after their incorporation in relation to the application submission date, provided that they are dormant; not incorporated yet, provided that they are incorporated within 60 days from the time of any admission to the concessions.
- Professional Associations and Professional Partnerships within 12 months after their incorporation in relation to the application submission date, provided that they are dormant.

HOW TO APPLY
The application shall be only submitted online: registration to Invitalia online services is needed and then access the dedicated web platform. The procedure is entirely digital. The outcome of the assessment shall be notified averagely within 60 days from the submission of the application.

LINK
https://www.invitalia.it/cosa-facciamo/creiamo-nuove-aziende/selfiemployment
ABOUT
Advantages are envisaged for those wishing to start-up a business during the first 12 months of the use of the benefit.

BENEFICIARIES
Citizens benefitting from the Basic Income for Citizens

CONCESSIONS
It is a non-returnable grant credited in a single payment, corresponding to six monthly payments of the Basic Income for Citizens, not exceeding 780 EUR per month. Within the first 12 months of the use of the benefit, a self-employment or sole proprietorship business or a cooperative must be started up.

LINK
www.redditocittadinanza.gov.it

Legislative basis
DL 4/2019
ABOUT
Concession instrument for business plan, with eligible expenditure and/or costs ranging from 100 thousand to 1.5 million EUR, with at least one of the following characteristics:
- significant technological and innovative content;
- development of products, services or solutions in the field of the digital economy;
- economic valorisation of the outcomes in the system of the public and private research (research spin off).

BENEFICIARIES
Small innovative startups, being within 60 months after their incorporation or under incorporation, as well as foreign enterprises located throughout the national territory.

CONCESSIONS
Concessionary financing and tutoring service for enterprises being within less than one year after their incorporation.
It is an interest-free financing, with a maximum duration of 8 years, equal to 70% of eligible expenses and/or costs, which can be increased to 80%.
For innovative startups located in the Mezzogiorno, it is envisaged a non-returnable grant equal to 20% of the financing.

HOW TO APPLY
The application shall be only submitted online: registration to Invitalia online services is needed and then access the dedicated web platform. The procedure is entirely digital. The outcome of the assessment shall be notified averagely within 60 days from the submission of the application.

LINK
https://www.invitalia.it/cosa-facciamo/creiamo-nuove-aziende/smartstart-italia

Operator
Invitalia - on behalf of MISE

Legislative basis
Decree Ministry of Economic Development 24 September 2014 – Smart & Start Italia
Decree Ministry of Economic Development 9 August 2017
ABOUT
The policy provides innovative startups with a wide range of benefits, concerning all steps of their vital cycle, improving their negotiation power against the other actors of the innovation eco-system (for ex. investors) and relating to various sectors: from simplifications (for ex. the new digital and free-of-charge incorporation procedure, implying an expected saving of two thousand EUR, in comparison with the traditional incorporation with a public document) to the access to credit (simplified and free-of-charge measure of the Guarantee Fund for SMEs) and risk capital (incentives for investments in seed- and early-stage areas), from the labour provisions (possibility to compensate employees and collaborators through participating equity instruments (SFP, strumenti finanziari partecipativi)) to winding-up provisions (exemptions from the traditional establishments).

BENEFICIARIES
Companies with share capital, incorporated also in the form of cooperatives, within less than five years after their incorporation, with less than five million of turnover, not publicly listed, as well as with a clear innovative dimension, substantiated by the achievement of an enabling R&D expenses level, or highly-skilled staff, or even by the ownership of an instrument for the protection of intellectual property. The enterprise concerned by the investment is required to meet the requirements referred to in Art. 25, paragraph 2 of the D.L. 179/2012; 3-year holding period.

CONCESSIONS
Simplifications and digitalisation of administrative procedures, tax concessions (exemption from some minor taxes, detractions for equity investments, non-taxability of SFP income), advertising (open data), new forms of access to capital (equity crowdfunding), concessionary financing (Smart&Start Italia Programme). The main concession, i.e. the concessions for equity investments, consists of Irpef (Imposta sul Reddito delle Persone Fisiche – Income Tax on Natural Persons) detractions and Ires (Imposta sul Reddito delle Società – Italian Tax on Corporate Income) taxable deductions for an amount equal to the capital invested in innovative startups, respectively for the benefit of natural persons (maximum investment eligible for the concession: €1M) and legal persons (€1.8M).

ARRANGEMENTS
Through tax return (Irpef and Ires, depending on whether the investor is a natural or a legal person).

LINK

Operator
Agenzia delle Entrate processes the tax returns. The MISE (DGPICPMI) monitors the impacts of the incentive.

Legislative basis
ABOUT
The Italia venture I Fund is an investment in SMEs’ risk capital, jointly and in parallel with autonomous private investors, to facilitate the access to credit of SMEs and innovative startups and support medium- and long-term development projects. Investment actions relates to the purchase and/or subscription and/or disbursement of shares, tranches and - in general - instruments representing the risk capital; bonds and other financial SFPs, financed with private resources for at least 30%.

BENEFICIARIES
SMEs active in sectors with a high growth potential, or achieving innovations in processes, goods or services.

CONCESSIONS
Participation in SMEs’ risk capital. The measure is implemented on market terms and doesn’t result in State aids.

HOW TO ACCESS
The Comitato Investimenti, following the identification of target enterprises, reviews the individual investment or disinvestment operations.

LINK
https://www.invitaliaventures.it

Operator
Invitalia Ventures SGR S.p.A.

Legislative basis
Decree Ministry of Economic Development 24 September 2014 – Smart & Start Italia
Decree Ministry of Economic Development 9 August 2017
Decree-Law 18 October 2012, no. 179 (art. 25) - Startup innovative.
ABOUT
Support to investments for the purchase or leasing acquisition of machinery, equipment, plants, capital goods with production purposes, as well as hardware, software and digital technologies.

BENEFICIARIES
Micro enterprises and SMEs active in the national territory in all production sectors, other than financial and insurance activities or activities relating to export.

CONCESSIONS
Contribution in plant account. Guarantee of the Guarantee Fund for SMEs. The contribution is equal to the value of interests calculated on the basis of a 5-year financing and of an amount equal to the investment with an annual interest rate equal to:
- 2.75% for investments in ordinary goods
- 3.575% for investments in digital technologies and waste tracking and weighting.

HOW TO ACCESS
Application submitted to the bank or the financial intermediary to which the financing is required.

LINK

Operator
MISE – DGIAI
Legislative basis
Article 2 of the Decree-Law 21 June 2013, No 69
Interministry Decree 25 January 2016
Directorial Circular 14036 of 15 February 2017 as amended and integrated.
ABOUT
Concession measure towards Investment Programmes aiming at strengthening the competitiveness of the entrepreneurial world and at promoting the transition of the manufacturing sector towards the so called "Fabbrica intelligente" ("smart factory") in less-developed Regions.

BENEFICIARIES
Micro enterprises and SMEs and self-employed individuals operating in less-developed Regions in manufacturing activities referred to in Section C of the ATECO 2007 classification, except for certain sectors.

CONCESSIONS
Concessions are awarded as contribution in plant account and concessionary financing for a nominal percentage calculated in relation to eligible expenditure equal to 75%: for micro and small enterprises, a contribution of 35% + a financing of 40%; for medium enterprises, 25% + 50%.

HOW TO ACCESS
The application shall be submitted online, on the MISE website. The capacity to repay the financing is required.

LINK
https://www.mise.gov.it/index.php/it/incentivi/impresa/macchinari-innovativi

Operator
Invitalia - on behalf of MISE.

Legislative basis
Ministerial Decree 09 March 2018
Ministerial Decree 21 May 2018
Directorial Decree 16 November 2018
ABOUT
Tax credit for the purchase of new capital goods intended for production facilities located in the Regions of Mezzogiorno. The amount of the investments must be greater than or equal to 500,000 EUR relating to the scope of the National Smart Specialisation Strategy.

BENEFICIARIES
SMEs operating in all areas except for those referred to in Section A of the Ateco 2007 classification, with production facilities located in the Regions of Mezzogiorno.

CONCESSIONS
Tax credit. Tax credit is commensurate with the total cost of those goods that are the object of the concession. The percentage and the overall portion of the total cost of goods eligible for the concession vary for small, medium and large enterprises, for less-developed regions and transition regions.

HOW TO ACCESS
Online notification to Agenzia delle Entrate.

LINK
ABOUT
The action aims at supporting specialised advisory services designed to support processes of technological and digital transformation through the enabling technologies referred to in the Piano nazionale impresa 4.0 initiative and of modernisation of the enterprise’s management and organisational set-up, including the access in financial and capital markets, through the support of the so-called ’innovation manager’.

BENEFICIARIES
SMEs and their Business Networks having in the shared programme the development of innovative processes in the field of technological and digital transformation, or the modernisation of the enterprise’s management and organisational set-up, including the access in financial and capital markets.

CONCESSIONS
Grants related to income in the form of vouchers.
The grant, de minimis (Reg. (EU) No 1407/2013), is credited - for each of the two admitted tax periods (2018 and 2019) - within the following provisions, varying according to the type of the beneficiary:
• Micro and small enterprises: 50% of the costs incurred, up to € 40,000
• Medium enterprises: 30% of the costs incurred, up to € 25,000
• Business networks: 50% of the costs incurred, up to € 80,000
The use of the concessions is subject to the conclusion of a service contract between the applicant enterprise and a qualified consultancy or manager, placed on a list established by Decree of the MISE.
The expenses covered by the service contract must be related to the acquisition of specialised advisory services addressed to:
- support processes of technological and digital transformation through technologies enabling the Industry 4.0
- modernisation of the enterprise’s management and organisational set-up, including the access in financial and capital markets.

Operator
MISE-DGIAI
Legislative basis
Law 145/2018, Article 1, paragraphs 228, 230 and 231
ABOUT This policy provides innovative SMEs with a wide range of benefits relating to various sectors, from the reduction in burdens to the access to credit and risk capital, from the labour arrangements to the equity crowdfunding.

BENEFICIARIES Companies with share capital, incorporated also in the form of cooperatives, meeting the size-related requirements referred to in the EU SME definition, not listed on a regulated market, with a clear innovative dimension, substantiated by the achievement of at least two of the enabling R&D expenses levels, or highly-skilled staff, or even by the ownership of an instrument for the protection of intellectual property. The enterprise concerned by the investment is required to meet the requirements referred to in Art. 4 of the L.D. 3/2015; 3-year holding period.

CONCESSIONS Package of concession measures: simplifications, tax concessions (for ex. detractions for equity investments, non-taxability of SFP income), advertising (open data), new forms of access to capital (equity crowdfunding).

ARRANGEMENTS Through tax return (Irpef and Ires, depending on whether the investor is a natural or a legal person).


Operator
Agenzia delle Entrate processes the tax returns.
The MISE (DGPICPMI) monitors the impacts of the incentive.

Legislative basis
Article 4 of the Decree-Law 24 January 2015, No 2 ("Investment Compact"), converted with amendments by the Law 24 March 2015, No 22, as amended.
ABOUT

Tax credit of expenses regarding the costs incurred by SMEs for the listing on regulated markets and multilateral negotiation systems of a EU or EEA Member State.

BENEFICIARIES

Small and Medium enterprises located in the national territory, regardless their legal status, relevant economic sector, size, accounting system and the scheme for determining the taxable income. The measure applies to expenses incurred for listing in 2018, 2019, 2020.

CONCESSIONS

Tax concession. Tax credit is determined in the extent of 50% and the maximum amount of 500,000 EUR for each beneficiary.

LINK

https://www.mise.gov.it/index.php/it/incentivi/impresa/credito-d-imposta-quotazione-pmi

Legislative basis

Article 1, paragraphs 89 - 92, Law 27 December 2017, No 205
ABOUT
The Fund supports the access to credit of small and medium enterprises, issuing direct securities (to banks and financial intermediaries) and countersecurities (to collective guarantee financial consortia - confidi - and other guarantee funds).

BENEFICIARIES
Small and medium enterprises and professionals operating throughout the national territory and in any sector of economic activities (except for financial and insurance sector and with certain restrictions regarding the agricultural, fisheries and aquaculture sector).

Enterprises must be assessed as “economically and financially viable”.

The Guarantee Fund admits all the financial operations related to the business activity (financing of investments, circulating capital, liquidity, leasing, mini bonds, etc.).

CONCESSIONS
Guarantee. The aid underpinning the State guarantee may be issued:
• under and within the limits of the general de minimis regulation (therefore, up to 200,000 EUR per “single undertaking”)
• under Article 17 of the Regulation (EU) No 651/2014 (aid intensity up to 20% of eligible costs, with regard to small enterprises, or 10% with regard to medium enterprises).

HOW TO ACCESS
The access is intermediated by the financing bank or the applicant collective guarantee financial consortium (confidi). Therefore, the application for accessing the Fund is submitted by the bank or the collective guarantee financial consortium.

LINK
http://www.fondidigaranzia.it

Operator
Temporary joint venture with Banca del Mezzogiorno-MedioCredito Centrale S.p.A. as agent.

Legislative basis
Law 23 December 1996, No 662 (Art. 2, par. 100(a)
Law 07 August 1997, No 266 (Art. 15)
ABOUT
Incentives for the purchase of specialised services aiming at the economic valorisation of a patent.

BENEFICIARIES
Micro enterprises and SMEs with registered office and operational headquarters in Italy, operating in all sectors.
Applicant enterprises are required to be:
• owners or licensees of a patent issued after 01/01/2013 or a patent application filed after 01/01/2013
• holders of an option or a preliminary agreement regarding the purchase or the licensing of a patent
• with regard to enterprises that are newly incorporated as a result of University/academic Spin-off operation, it is required the participation of the University in the capital for at least 10 % and the ownership of a patent or a preliminary agreement for the purchase of the patent.

CONCESSIONS
Contribution in capital account under the de minimis scheme, can not be cumulated with other concessions.
Maximum value equal to € 140,000.00 and in any case within 80% of eligible costs (100% for the enterprises incorporated as a result of University/academic Spin-off operation).

HOW TO APPLY
The application shall be only submitted online: registration to Invitalia online services is needed and then access the dedicated web platform. The procedure is entirely digital.

LINK
https://www.invitalia.it/cosa-facciamo/rafforziamo-le-imprese/brevetti

Operator
Invitalia - on behalf of MISE

Legislative basis
Public notice of 7 August 2015 G.U No 182
ABOUT
Incentives to revitalize and enhance production and marketing of traditional brands through the purchase of external specialised services and capital goods with production purposes related to the implementation of the project for the revitalization of the brand.

BENEFICIARIES
Micro enterprises and SMEs with registered office and operational headquarters in Italy. Owners or licensees of a traditional brand for which the application for registration was filed before 01 January 1967.

CONCESSIONS
Contribution in capital account.
Step 1 - Production and marketing revitalisation of the brand: contribution in capital account for a maximum of 80% of eligible expenditure (50% machinery, hardware and software) and for a maximum amount of EUR 65,000.
Step 2 (optional) - Support services: grant up to 80% of eligible expenditure. Maximum amount of more than one concession that can be granted per enterprise € 120,000.00 (upon more than one application for concessions, each of which concerning a different brand).

HOW TO APPLY
Assessment procedure on a ‘first come, first served’ basis. Completion of the online application and subsequent submission within 5 days via registered email (PEC) to marchistorici@legalmail.it

LINK
http://www.marchistorici.it

Operator
Unioncamere

Legislative basis
Gazzetta Ufficiale - Serie Generale - No 303 of 29 December 2016.
ABOUT

Incentives for the registration of brands of the European Union at EUIPO - European Union Intellectual Property Office (measure A) and of international brands at WIPO - World Intellectual Property Organization (measure B).

BENEFICIARIES

Micro enterprises and SMEs with registered office and operational headquarters in Italy.

**Measure A**

Enterprises which have filed the registration application at EUIPO and paid the registration fees, having the application published on EUIPO Bulletin.

**Measure B**

Enterprises which have filed the registration application at WIPO of a national brand registered at UIBM or of a EU brand registered at EUIPO, and which have paid the registration fees and having the application published the international register of WIPO.

CONCESSIONS

Equipment grants.

**Measure A**: maximum of 80% of eligible expenditure up to € 6,000.00 per application relating to a brand registered at EUIPO

**Measure B**: maximum of 80% (90% for USA or CHINA) of the eligible expenditure up to:
- 6,000 EUR in case of designation of one Country only (7,000 EUR for USA or China)
- 77,000 EUR in case of designation of two or more Countries (8,000 EUR if one of the Country is USA or China)

The total concession covering the two measures cannot exceed 20,000 €

HOW TO APPLY

Assessment procedure on a ‘first come, first served’ basis.

Completion of the online application and subsequent submission within 5 days via registered email (PEC) to marchipiu3@legalmail.it.

LINK

http://www.marchipiu3.it
ABOUT
Incentives to support the innovativeness and competitiveness of Micro enterprises and SMEs through the valorisation and exploitation of the designs on national and international markets, in keeping with the Disegni+2 and Disegni+3 Measures; the financial resources available amount to € 1,750,000.

BENEFICIARIES
Micro enterprises and SMEs with registered office and operational headquarters in Italy, owners of registered designs.

CONCESSIONS
Contribution in capital account amounting to a maximum of 80% of eligible expenditure.

Operator
Unioncamere
ABOUT
Non-returnable grant in the form of vouchers, for the benefit of those SMEs wishing to look at cross-border markets through a specialised role (the so-called Temporary Export Manager or TEM) able to analyse, design and manage processes and plans in foreign markets.

BENEFICIARIES
The beneficiaries are SMEs, incorporated in any legal status, and Business Networks between SMEs, having achieved a minimum turnover of 500 thousand EUR in the latest approved accounting period. Such restriction does not apply to innovative Startups.

CONCESSIONS
Non-returnable grant.
Concessions are issued within the limits and under the Regulation (EU) No 1407/2013 “de minimis”.
The concessions covered by the second edition of the measure consisted of non-returnable grants, granted through two different types of vouchers:
a) early stage’ vouchers, amounting to EUR 10,000 (8,000 EUR for those enterprises already beneficiaries of the first edition of the Voucher), upon a service contract for an amount equal at least to EUR 13,000, exclusive of VAT;
b) advanced stage’ vouchers, amounting to EUR 15,000 upon a service contract for an amount equal at least to EUR 25,000, exclusive of VAT.
It was provided the possibility to obtain an additional grant equal to 15,000 additional EUR, upon the achievement of certain objectives in terms of sales volume abroad.
The enterprises were required to select the supplier company within a list published on the MISE website.

ARRANGEMENTS
Vouchers are issued on a first-come, first-served basis, once the accuracy of the information represented in the application is ascertained and taking into account the financial reserves.

LINK

Operator

Legislative basis
Paragraph 2(ii) and Paragraph 4 of Article 30 of the Decree-Law 12 September 2014, No 133, converted with amendments by the Law 11 November 2014, No 164
ABOUT
The measure aims at supporting - through tax and contribution concessions - micro and small enterprises located in the UFZs, i.e. territories characterised by a high level of socio-economic and employment disadvantage, or affected by climatic events with an exceptional nature, as earthquakes and flood.
Eligible businesses are those in operation within the Urban Free Zone, not under winding-up or bankruptcy procedures.
Subsequently to the amendments introduced by the Interministry Decree 5 June 2017, the access to the concessions includes also professionals.

BENEFICIARIES
Micro and small enterprises and professionals located in UFZs and operating in all sectors eligible under Regulation (EU) No 1407/2013 (de minimis).

CONCESSIONS
Tax and contribution concessions.
The aid is issued within the restrictions under the General Regulation de minimis and, therefore, up to 200,000 EUR per ‘single undertaking’, with the limit of 100,000 EUR for those operating in the road transport sector and of 15,000 EUR for those operating in the agricultural sector (where such sector is covered by the notice).

ARRANGEMENTS
Automatic

LINK
https://www.mise.gov.it/index.php/it/incentivi/impresa/zone-franche-urbane

Operator
ADE

Legislative basis
Sources are different for each UFZ (ZFU):
ZFU L’Aquila, ZFU Convergenza, ZF Emilia, ZF Lombardia, ZF Sisma Centro Italia, ZFU Sisma Centro Italia, ZFU Delibera CIPE 2009
ABOUT

The financing has the purpose to restore the liquidity of those SMEs founded to be in a situation of potential liquidity crisis since they are victims of non-payments by debtor undertakings accused for extortion, fraud, fraudulent insolvency or false information on a company.

BENEFICIARIES

Micro enterprises and SMEs located throughout the national territory operating in all production sectors, founded to be victims in a criminal proceeding against the debtor undertakings pending on the date of the filing of the application to access the Fund.

CONCESSIONS

Interest-free financing amounting to a maximum of 500,000 EUR and not exceeding the total amount of the claims of the applicant enterprise against debtor undertakings accused on the date of the filing of the application, in any case within the maximum amount referred to in ‘de minimis’ Regulations No 1407/2013, No 1408/2013 and No 717/2014.

It is required the capacity to repay the concessionary financing and a ratio between the net capital and total assets not lower than 5%.

HOW TO ACCESS

Computerized procedure on MISE website.

LINK


Operator

MISE - DGIAI

Legislative basis

Stability Law 2016 - Article 1, Paragraphs 98 to 202
Art. 60a of the Law No 96/2017, amending Art. 1, Paragraph 200 of the Law No 208/2015;
Interministry Decree 17 October 2016
Directorial Circular 22 December 2016 No 127554, as amended by the Circular 20 July 2017, No3 203
ABOUT

Concession instrument aiming at financing investment programmes aimed at strengthening the tourism attractiveness and offer on the territory through the valorisation of the natural, historical and cultural heritage.

The concession admits investment programmes ranging from 25,000 to 1 million EUR, aiming at the establishment of new enterprises or the enlargement and/or regeneration of existing enterprises having in their object:

- tourism valorisation of the natural, historical and cultural heritage
- the creation of competitive micro tourism systems integrated with a distributed reception
- Tourism offer marketing through innovative projects and services.

BENEFICIARIES

SMEs located on the area of the seismic crater in L’Aquila.

CONCESSIONS

Concessions are issued as non-returnable grants, in the extent of 70% of eligible expenditure, taking into account both the investment expenditure and the operating costs related to the start-up stage of the business. The grant issued in relation to the operating costs can not exceed 30% of the contribution in investment account issued.

HOW TO ACCESS

The application shall be only submitted online: registration to Invitalia online services is needed and then access the dedicated web platform. The procedure is entirely digital. The outcome of the assessment shall be notified averagely within 60 days from the submission of the application.

LINK

https://www.mise.gov.it/index.php/it/incentivi/impresa/restart-l-aquila

Operator
Invitalia - on behalf of MISE

Legislative basis
MD 05 April 2018
CIPE Decision No 49/2016.
ALL ENTERPRISES
ABOUT
Support and re-industrialization measure for areas concerned by a complex and non-complex industrial crisis.

BENEFICIARIES
Companies with share capital, including cooperatives and consortia, having investment programmes relating to production plants located in territories recognised as being complex or non-complex industrial crisis areas.

CONCESSIONS
• Concessionary financing
• Contribution in plant account
• Direct grant to expenses

The concessionary financing is equal to 50% of eligible investments. Contribution in plant account and any direct grant to expenses is determined in relation to the amount of the concessionary financing in the limits of the maximum aid intensity referred to in the Commission Regulation (EU) No 651/2014, of 17 June 2014.

The concession extent may vary in case of Programming Agreements providing a Regional co-financing.

Concessions are granted basing on the following assessment criteria:

a) credibility of the applicant
b) technical feasibility of the investment programme
c) employment programme provided into the business project
d) potential of the reference market, competitive advantage of the proposed initiative and relevant marketing strategies
e) economic and financial feasibility and sustainability of the business project.

HOW TO ACCESS
Assessment procedure on a ’first come, first served’ basis.

LINK

Operator
Invitalia - on behalf of MISE

Legislative basis
MISE MD 09 June 2015.
ABOUT
Instrument aimed at facilitating the implementation of strategic and innovative development programmes with a relevant extent (at least 20 M€, or 7.5 M€ for the sector of the processing and marketing of agricultural products) for the strengthening of the production structure of the Country.
The following Development Programmes are admitted:
• industrial development programmes, including processing and marketing of agricultural products
• development programmes for the environmental protection
• tourism activities which may include up to 20% of total investments and programmes intended for the trade development
• located in an area characterised by a high unemployment.
It is required the recovery/regeneration of abandoned structures, suitability to create/strengthen sector systems and further specific requirements varying according to each programme type.

BENEFICIARIES
One or more Italian or foreign enterprises, of any size and operating throughout the national territory.

CONCESSIONS
Concessions are granted in the following forms, also in combination:
• concessionary financing
• interest subsidy
• contribution in plant account
• direct grant to expenses.
The extent of concessions is determined, in compliance with the restrictions provided by Laws on State Aids, applicable from time to time, according to the project type, location of the initiative and size of enterprise.

APPLY
The application shall be only submitted online: registration to Invitalia online services is needed and then access the dedicated web platform. The procedure is entirely digital. The outcome of the assessment shall be notified averagely within 60 days from the submission of the application.

LINK
https://www.invitalia.it/cosa-facciamo/sosteniamo-grandi-investimenti/contratto-di-sviluppo
ABOUT  Support for projects related to industrial research and experimental development activities aiming at implementing new products, processes or services or at significantly improving existing products, processes or services, through the development of one or more technologies identified within the EU Framework Programme for Research and Innovation 2014 – 2020 “Horizon 2020”.

The project proposal must cover R&D activities of an amount ranging from 5 million to 40 million EUR.

BENEFICIARIES  Enterprises of any size performing industrial, agro-industrial, business services activities and research centres active throughout the national territory.

CONCESSIONS  Direct grant to expenses, concessionary financing.

The amount is defined in the negotiation stage. Co-financing of Regions, Autonomous Provinces and other public authorities interested in the Agreement is required, for at least 3% of total eligible costs and expenditure.

APPLY  The project proposal must be submitted by the enterprise electronically, e-mailing to dgiai.segreteria@pec.mise.gov.it.

LINK  https://www.mise.gov.it/index.php/it/incentivi/impresa/accordi-per-l-innovazione

Operator  Temporary joint venture made by Mediocredito Centrale, CNR, Mediocredito Italiano, Artigiancassa, Unicredit, UBI, MPS and Banco di Sardegna.

Legislative basis  MD 24 May 2017
                  DD 25 October 2017
ABOUT

Export credit, both of buyer credit and supplier credit, is an instrument intended to facilitate the export of investment goods throughout the world. The financial support is implemented through an interest subsidy on financing provided by Italian or foreign banks.

BENEFICIARIES

All enterprises exporting investment goods in all the Countries of the world (except for those for which the Council of the European Union ha adopted restrictive measures).

CONCESSIONS

Stabilisation at a fixed CIRR rate and interest subsidy on export financing provided by Italian or foreign banks.

The instrument allows Italian export enterprises to offer foreign buyers/contractors deferment of payment under competitive conditions in accordance with OECD agreements. The deferment of payment must be equal to or greater than two years from the start of the credit. The maximum duration must comply with international agreements relating to the category of the debtor Country and to the types of the operations.

ARRANGEMENTS

The request is submitted by the Italian or foreign bank. Only for mobilization operations at a fixed rate (discount) on the foreign market, the request may be directly submitted by the exporter.

The request must be issued by means of the application form (or in compliance with it) and accompanied by the documents therein listed.

LINK

https://www.simest.it/prodotti-e-servizi/supporto-allexport/supporto-allexport.kl

Operator

SIMEST

Legislative basis

Art. 3 of the Law 295/73, Leg. Decree 143/98
ABOUT
Interest subsidy on the financing received by the Italian enterprise for the acquisition of a stake in a foreign company, with a direct participation of SIMEST and/or FINEST up to 49% of the capital. Should the foreign company be located in geographical areas characterised by a strategic interest, it is also possible to request the participation - in addition to the participation of SIMEST and/or FINEST - of the Venture Capital Fund.

BENEFICIARIES
All enterprises, with priority to SMEs, interested in incorporating a company in non-EU Countries (or Countries of a strategic interest for the participation of the Venture Capital Fund), or in subscribing a share capital increase or in acquiring stakes in an enterprise already incorporated in non-EU Countries (or of a strategic interest for the participation of the Venture Capital Fund).

CONCESSIONS
Interest subsidy: the contribution rate is equal to 50% of the reference rate referred to in the Presidential Decree 902/76, in force on the date of signature of the financing contract and is fixed for the entire duration of the concession. Participation of the Venture Capital Fund: granting of a consideration on the Fund’s stake commensurate with the enterprise’s size class, according to the following scheme:
• Small enterprises: ECB rate + spread of 0.50%
• Medium enterprises: ECB rate + spread of 0.75%
• Large enterprises: ECB rate + spread of 1%
The participation of the Fund in the foreign company will not be subject to any guarantee.

HOW TO APPLY
The application is filed to SIMEST - also via FINEST in case the applicant enterprise has an outstanding participation with it. SIMEST shall assess the application - acquiring information regarding the investment project and the applicant enterprise - and shall submit it to the relevant Interministerial Committees.

LINK

Operator
SIMEST
Legislative basis
Law No 100/90, Legislative Decree No 143/98
Decree-Law No 35/2005 converted in Law No 80/2005
Law 273/2002, Art. 46
Law No 296/2006, Art. 1, Paragraph 932
ABOUT
By providing business support services in the internationalisation process, enhancing their strengthening and economic-marketing development on foreign markets. Furthermore, it acts as the one in charge of promoting the attractiveness of foreign investments in Italy through a specialised desk network abroad.

BENEFICIARIES
Italian enterprises with particular reference to SMEs interested in export and internationalisation.

TYPES OF ACTIONS
Promotional plans (Regular and Special plans - Made in Italy) – Include initiatives with a mainly-promotional nature related to the Made in Italy, as, for example: participation in fairs abroad, workshops, meetings of operators, market researches and communication campaigns on foreign markets, as well as meetings with selected foreign buyers.

Support Services for the Protection of the Intellectual Property through specialised desks at the ICE’s Offices in New York, Moscow, Beijing and Istanbul. Information, training, promotion and advisory services, in the ICE’s Service Catalogue (https://www.ice.it/it/servizi). Training services (in the following fields: digital, marketing, technical-legal, startups development, sectors focus and foreign markets focus) are addressed to Enterprises, Young People and Foreign Operators. Support and technical advisory services referred to in the Catalogue facilitate the operating effectiveness of enterprises (especially SMEs) in the guidance, access and establishment stages in foreign markets. Services are provided upon a specific application by enterprises from the 78 Offices of the Foreign Network. Training activities are implemented - free of charge - throughout the national territory, subject to prior verification of the eligibility requirements of the enterprises involved.

SCALE OF ACTIONS
Activities referred to in the Promotional Plans financed by the MISE. The activities are structured in the following areas of action: Promotional Projects, Enhancement of Fairs, large-scale retail (Grande Distribuzione Organizzata, GDO) and e-commerce, strategic communication, Export Sud Plan, Start-up Project, Training and investment attractiveness. Mainly for the following areas of specialisation of the Made in Italy: Consumer goods (fashion and furniture), agri-food and wines, capital goods and Cross Industry.

ARRANGEMENTS
- Online at https://www.ice.it
- Public relation office
- Upon request to ICE Offices and Desks located abroad at.

LINK
https://www.ice.it/it/it

Operator
ICE - Agency Legal basis

Legislative basis
so-called Sblocca Italia Decree (under Art. 30 of the DL 133/2014 converted by the Law 164/2014) – for the promotion of the attractiveness of foreign investments in Italy
ABOUT

Concessionary interest rate financing aiming at facilitating the international development of Italian enterprises, especially SMEs.

The measure finances:

- Feasibility studies to assess the access in a non-EU market: financing of staff, travel and stay costs for the drafting of feasibility studies related to production or marketing investments
- Programmes for the placement in non-EU markets: financing of the costs incurred for the realisation of an office, show room, shop or corner, including staff and promotional activities costs
- Technical support programmes: financing of the costs incurred to train operational staff in the initiatives related to investments in non-EU Countries (including staff, travel, stay and advisory services)
- Participation in fairs, exhibitions and system missions in non-EU markets: financing of exhibition areas, staging, external staff, promotional activities and advisory services costs
- Capitalisation of export SMEs: financing aiming at strengthening the soundness of Italian enterprises to increase their international competitiveness.

BENEFICIARIES

Enterprise of any size (except for instruments dedicated to the participation in fairs and exhibitions and to capitalisation, intended only for SMEs) under the de minimis Regulation (Regulation EU No 1407/2013).

CONCESSIONS

Concessionary interest rate financing.

Concessionary interest rate equal to 10% of the EU reference rate.

ARRANGEMENTS

The application for the financing must be submitted to SIMEST through the portal https://www.portalesimest.it

LINK

https://www.simest.it/prodotti-e-servizi/finanziamenti-per-linternazionalizzazione/finanziamenti-per-linternazionalizzazione.kl

Operator

Simest

Legislative basis

Law 394/1981
D.L. 112/2008 (Art. 6), converted in the Law 133/2008
ABOUT
Medium-long-term funding to support investments in research and enterprises operating in several fields (for ex. Social Enterprises, Sustainable Industry, Digital Agenda, Sector Agreements).
CDP, working with the bank system, issues concessionary interest rate financing (on which concession measures are planned by the relevant Ministries) to enterprises.
The share of the concessionary financing usually covers 50% of the financing, up to the maximum value of 90% in research, development and innovation programmes.

BENEFICIARIES
The type of beneficiary enterprises, for which competent Ministries have planned the use of Revolving Fund for Enterprises funding, is established by Laws on concessions.
The main sectors addressed by the Revolving Fund for Enterprises are: Research & Development; Technological Innovation; Industry; Tourism and Commerce; Craftsmanship; Agriculture; Services.

CONCESSIONS
Concessionary financing.
The minimum concessionary interest rate applied by CDP, in relation to the individual concession measures, is established at the annual nominal 0.50% for certain notices and at 0.80% for others. Regarding the bank share the rate applied is agreed between the beneficiary and the bank, in consideration of the trend of market rates.
Liquidity ceiling made available by CDP: 6 billion EUR.

ARRANGEMENTS
The enterprise admitted for the concession enters into a single financing contract, made of a concessionary interest rate share issued by CDP (share up to 90% according to the concession measures) and a market rate share issued by a bank.
The liquidity made available by CDP is directly delivered to enterprises.
Concessions are activated at the Ministries holding the aid schemes accessing the Revolving Fund for Enterprises (for the schemes currently activated, the MISE and the MIPAAFT), as well as the financing banks operating in relation to the specific concession measures [see entities list on the web pages dedicated to individual concession measures].

LINK

Operator
MISE – Other Ministries holding concessions - Cassa Depositi e Prestiti – Participating Banks
ABOUT
Tax credit of the costs relating to employees engaged in the eligible training activities, restricted to the business cost referred to training hours or days, incurred in the tax period eligible for the concession.

BENEFICIARIES
Enterprises located in the national territory, regardless their legal status, relevant economic sector, size, accounting system and the scheme for determining the taxable income.

CONCESSIONS
Tax concession. The credit is allocated in the extent of:
• 50% for small enterprises and the maximum amount of 300,000 EUR for each beneficiary;
• 40% for medium enterprises and the maximum amount of 300,000;
• 30% for large enterprises and the maximum amount of 200,000 EUR.

Automatic Measure. Training days must be agreed by means of business or territorial collective agreements.

The measure applies to training expenses incurred in the tax period following the current one listing at 31 December 2018.

ARRANGEMENTS
Through tax return (Irpef and Ires, depending on whether the investor is a natural or a legal person).

LINK
https://www.mise.gov.it/index.php/it/incentivi/impresa/credito-d-imposta-formazione

Legislative basis
Law 30 December 2018, No 145 [Article 1, paragraphs 78 to 81]
ABOUT
Overvaluation for tax purposes of investments in new tangible assets, devices and technologies enabling the 4.0 transformation purchased or in leasing.

BENEFICIARIES
Addressed to all those holding a business income, regardless their legal status, size and the relevant economic sector; the concessions admit both enterprises located in the State territory and permanent establishments in the State territory owned by non-residents.

For the use of the benefits the enterprise is required to make a representation given by the legal representative, or, for the goods having each an acquisition cost greater than 500,000 EUR, a sworn expert’s report issued by an engineer or an industrial expert or an attestation of conformity issued by an accredited certifying authority, certifying that the good has technical characteristics such to be included in the lists of the Annex A or Annex B attached to the Law 11 December 2016, No 232 and is interconnected with the production management business system or to the supply network.

CONCESSIONS
Tax concession:

1) surcharge of the acquisition cost of new tangible capital goods suitable for the technological and digital transformation of the enterprises according to the "Industry 4.0" model, calculated basing on the following brackets:
   - 170 % of the investments up to 2.5 million EUR;
   - 100 % for the investments over 2.5 million and up to 10 million EUR;
   - 50 % for the investments over 10 million and up to 20 million EUR;
   - no surcharge on the total investment share exceeding the limit of 20 million EUR

Hyper-amortization applies to investments in new tangible capital goods, intended for production structures located in the State territory, made in 2019, with the possibility to conclude the investment by 31 December 2020 when by 31 December 2019 the order is accepted by the seller and instalments have been paid for an amount equal at least to 20% of the acquisition cost

2) Surcharge of 40%, granted to ‘entities’ benefitting from the hyper-amortization, in relation to the acquisition cost of certain intangible assets.

ARRANGEMENTS
The benefit results in an increase in the acquisition cost of the good determining an increase in the tax deductible annual amortization share (or annual leasing rate). The surcharge involves a deduction operating at non-accounting level.

LINK

Legislative basis
Law 30 December 2018, No 145 (Article 1, paragraphs 60 to 65)
ABOUT  Concession supporting industrial research and experimental development projects in the field of Fabbrica Intelligente, Agrifood, Scienze della vita (Smart factory, Agrifood, Life sciences) technological areas. The project proposal must cover R&D activities consistent with Smart factory, Agrifood and Life sciences subject areas. The amount ranges from 5 million to 40 million EUR.

BENEFICIARIES  The concession is addressed to:
• Enterprises of any size performing industrial, agro-industrial or industry services activities, including craft enterprises of good production.
• Research centres
• Agricultural enterprises (for projects in the Agrifood sector)

CONCESSIONS  Direct grant to expenses, concessionary financing. The amount is defined in the negotiation stage. Co-financing of Regions, Autonomous Provinces and other PAs interested in the Agreement is required, for at least 3% of total eligible costs and expenditure.

APPLY  The application must be submitted online, on the website https://fondocresitasostenibile.mcc.it


Operator  Temporary joint venture made by: Mediocredito Centrale (leader), CNR, Mediocredito Italiano, Artigiancassa, Unicredit, UBI, MPS and Banco di Sardegna.

Legislative basis  MD 05 March 2018
DD 27 September 2018.
ABOUT
Tax credit on incremental costs in Research & Development, granted up to an annual maximum of 20 million EUR/year (10 from 2019) per beneficiary and calculated on a fixed basis given by the average Research & Development costs in the period 2012-2014.

BENEFICIARIES
The tax credit is allocate to all the enterprises making investments in research and development activities with no restrictions in relation to their legal status, production sector, size and accounting system.

CONCESSIONS
Tax concession.
The credit is granted in the extent of 25% up to 50% for the following costs:
1. Employees with an employment relationship, also on a fixed-term basis, directly engaged in the research and development activities
2. Research contracts entered into with universities, research entities and assimilated bodies, as well as with startups and innovative SMEs.

ARRANGEMENTS
Automatic Measure: the credit may be countervailed in F24 payment forms and must be reported in the RU section of the UNICO income tax declaration form referred to the tax period in which the investments covered by the concession have been made.

LINK
https://www.mise.gov.it/index.php/it/incentivi/impresa/credito-d-imposta-r-s

Legislative basis
Article 3 of the Decree-Law 23 December 2013, No 145 - “interventi urgenti” (urgent measures) as amended Law 30 December 2018, No 145 (Article 1, paragraphs 70 to 72)
ABOUT
Optional preferential tax system for incomes deriving from the use of a software protected by copyright, industrial patents and designs, as well as processes, formula and information related to experience acquired in the industrial, trade and scientific field which may be legally protected.

BENEFICIARIES
The option may be executed by those holding a business income, regardless the accounting system and the legal form by virtue of which the goods are used.

CONCESSIONS
Tax concession
The concession covers incomes deriving from the use of a software protected by copyright, industrial patents for inventions and utility models and supplementary certificates of protection, industrial designs and processes, formula and information related to experience acquired in the industrial, trade and scientific field which may be legally protected, as well as from the joint use of two or more of the abovementioned intangible assets, interconnected by a complementarity bond for the purposes of the creation of a product or a product family or a process or a group of processes.

ARRANGEMENTS
Those wishing to opt for the optional system shall notify electronically the data provided for in the form prepared by the Agenzia delle entrate, directly or through entities responsible for the submission. The option must be executed in the tax return referred to the first tax period for which the entity intends to opt, it shall be valid for five tax periods, and is irrevocable and renewable. The option on trademarks executed for the first two tax period following the current one at 31 December 2014 has a duration equal to five tax period, or - if shorter - until 30 June 2021 and is not renewable.

LINK
https://www.mise.gov.it/index.php/it/incentivi/impresa/patent-box
https://www.agenziaentrate.gov.it/wps/content/nsilib/agevolazioni/opzione+per+tassazione+agevolata+beni+immateriali/informazioni+generali?page=regimiopzionaliimp

Operator
Agenzia delle entrate

Legislative basis
Article 1, Paragraphs 37 to 45, of the Law 23 December 2014, No 190 - “Patent Box” decree of 28 November 2017 (establishing the revision provisions for the previous decree of 30 July 2015).
ELECTRICITY AND GAS SUPPLIERS, PAS ESCOS, NATURAL PERSONS,
ABOUT
White certificates (or Titoli di Efficienza Energetica, TEE) are negotiable certificates attesting the energy saving achieved in the energy end-use, implementing actions increasing the energy efficiency.

BENEFICIARIES
Electricity and gas suppliers, ESCOs, enterprises and Bodies having appointed an energy manager, or equipped with an energy management system certified according to ISO 50001.

CONCESSIONS
ACHIEVEMENT OF WHITE CERTIFICATES
The number of white certificates is proportionate to the savings generated by the energy efficiency project, while the value of an individual certificate depends on the market trend. Energy efficiency projects are required to generate additional savings in comparison with the average energy consumptions.

ARRANGEMENTS
The obliged entities may comply with the mandatory savings rate by:
1. implementing - directly or through subsidiary or parent companies - the energy efficiency projects admitted in the scheme;
2. purchasing certificates from other entities admitted in the scheme, or other suppliers, certified ESCOs or public or private end-users having appointed a certified energy manager (Esperto in Gestione dell’energia, EGE).

For each TOE (tonne of oil equivalent) of achieved saving a Certificate is issued for its entire useful life established by law. Volunteers and obliged entities trade the White Certificates on the market platform managed by the energy market operator (Gestore dei Mercati Energetici, GME) or through bilateral contracts.

LINK
https://www.gse.it/servizi-per-te/efficienza-energetica/certificati-bianchi

Operator
GSE

Legislative basis
M.D. 10/05/2018
M.D. 11/01/2017
M.D. 28/11/2012
M.D. 20/07/2004
ABOUT
The National Fund for Energy Efficiency (Fondo nazionale per l’efficienza energetica) is a financial instrument for the issuing of guarantees or concessionary interest rate financing for energy efficiency projects, giving priority to those generating additional savings in comparison with traditional technologies.

BENEFICIARIES
Enterprises of all sectors, in individual or aggregated or associated form.
Energy service companies (ESCOs) certified according to EN ISO CEI 11352
Public Administrations, in individual or aggregated or associated form.

CONCESSIONS
State guarantee or concessionary financing.
The Fund is structured into a section for the issuing of guarantees (30% of resources) and a section for the granting of financing (70% of resources).
The concessions of the Fund can be cumulated with concessions provided for by other European, national and regional laws, within the restrictions of the Regulation.
Guarantees are issued up to 80% of the amount of the financial operations for capital and interests, up to a guaranteed amount between 150,000 and 2.5 million EUR. Concessionary interest rate financing (0.25%) are issued for an amount between 250,000 and 4 million EUR, covering a maximum of 70% of the costs eligible for the concession.

LINK

Operator
Invitalia - on behalf of MISE

Legislative basis
D.I. 22 December 2017
Leg. Decree 102/2014
ABOUT
Conto Termico is an incentive for measures increasing the energy efficiency and the production of thermal energy from renewable resources through small plants.

BENEFICIARIES
Enterprises, ESCOs holding a currently valid certification, certified according to EN ISO CEI 11352, PAs and citizens.

CONCESSIONS
Contribution in capital account. The amount varies according to the type of action, in case of RES plants it is commensurate to the production of renewable heat.
Compliance with the minimum technical and performance access criteria provided for by the scheme.
The contribution for enterprises is restricted to small actions regarding the production of thermal energy from renewable resources and to high-efficiency systems.

ARRANGEMENTS
Private entities access the benefit through a Direct Access. The PA can directly apply to access the incentive schemes or through an ESCO. The PA is also entitled to any access through a Reservation.
A simplified procedure is planned for actions relating to the installation of small devices (for generators up to 35 kW and for solar systems up to 50 m2) in case of installation of components with guaranteed characteristics included in the Catalogue of Household Appliances, published and regularly updated by GSE

LINK
https://www.gse.it/servizi-per-te/efficienza-energetica/conto-termico
ENERGY EFFICIENCY
TAX DETERMINATIONS FOR BUILDING REGENERATION – ECOBONUS

ABOUT
Tax detractions for building regeneration are an incentive for measures increasing the energy efficiency and the production of thermal energy from renewable resources in the buildings.

BENEFICIARIES
Enterprises and Citizens.
All the tax-payers who incur costs for the execution of works on owned or held existing buildings, on relevant parts of the same, or on existing building units of any cadastral category, also rural ones, can benefit from the detractions. All the mentioned actions are required to meet certain minimum requirements.

CONCESSIONS
Tax detraction.
The detraction depends on the type of action and ranges from 50% to 85% of the costs incurred for the action, in ten instalments of equal amount.

ARRANGEMENTS
Those wishing to benefit from the detraction implement the works and declare the costs incurred in their tax return. The benefit is returned as a reduction in the due taxes. Furthermore, it is required the mandatory notification to ENEA of the implemented action and the relevant technical characteristics.

LINK
https://www.agenziaentrate.gov.it/wps/file/Nsilib/Nsi/Agenzia/Agenzia+comunica/Prodotti+editoriali/Guide+Fiscali/Agenzia+informa/Al+guide+italiano/Agevolazioni+fiscali+per+risparmio+energetico+it/Guida_Agevolazioni_Risparmio_energetico_FEBBRAIO_2019.pdf

Operator
ENEA is the competent entity for the assessment of the energy saving, while Agenzia delle Entrate operates the fiscal aspects.

Legislative basis
Finance Act for 2007 as amended and integrated
AEROSPACE INDUSTRY
ABOUT  Interest-free financing for research and development projects of enterprises in the aerospace industry.

BENEFICIARIES  Large enterprises and SMEs in the aeronautics and aerospace industry, with no national territorial limits, with at least 2 years of activity, wishing to make a minimum investment of 1 million EUR.

CONCESSIONS  Concessionary financing in the extent of 75% of eligible costs/expenditure (85% for SMEs in associated form); contribution in capital account, 10% for large enterprises and 20% for SMEs, in ‘indirect’ form (SMEs refund 80% of the financing and large enterprises 90%).

ARRANGEMENTS  Notice.

LINK  https://www.mise.gov.it/index.php/it/incentivi/impresa/settore-aeronautico

Operator
MISE – Directorate General for industrial policies, competitiveness and SMEs
(Direzione generale per la politica industriale, la competitività e le piccole e medie imprese, DGPICPMI).

Legislative basis
Law 808/85 - Article 3
ENTERPRISES SEIZED OR CONFISCATED FROM ORGANISED CRIME
ABOUT
Measure aimed at supporting development programmes able to hand over business assets, previously managed by organised crime, to the society, enhance new production activities and protect the existing employment levels.

BENEFICIARIES
Enterprises of any size throughout the national territory seized or confiscated from organised crime or having purchased or having rented enterprises seized or confiscated or relevant branches of activities. Social cooperatives allottees of intangible assets taken away from organised crime, cooperatives of workers previously employed in a confiscated enterprise, lessees of confiscated business assets.

CONCESSIONS
Concessionary financing. It is an interest-free financing up to 100% of the eligible development programme, with an amount ranging from 50,000 to 700,000 EUR.
The granting of concessions is subject to the assessment of the development programme and the verification of the following parameters:
• ratio between the net capital and total assets not lower than 5% with reference to the latest approved budget;
• capacity to refund the concessionary financing.

APPLY
The application is submitted online, on the MISE website.

LINK

Operator
MISE - DGIAI

Legislative basis
Stability Law 2016 - Article 1, Paragraphs 195-1988
Budget Law 2017 - Article 1, Paragraph 612
Interministry Decree of 04 November 2016
Directorial Decree of 30 December 2016
Mafia Code (Legisl. Decree 6 September 2011, No 159 as amended and integrated).
ABOUT  Measure for the promotion, diffusion and strengthening of the social economy.

BENEFICIARIES  Social enterprises, social cooperatives and relevant consortia and NPO cooperatives located in Italy.

CONCESSIONS  Concessions consists of a concessionary financing and a non-returnable grant. The total financing, amounting to a maximum of 80% of the expenditure programme, must be structured in:
- concessionary financing, equal to 70% of the total financing, combined with a bank financing, equal to 30% of the total one.
- non-returnable grant up to a maximum of 5% of eligible costs, only for investing programmes not exceeding 3 million EUR. To obtain the financing, a positive creditworthiness assessment is required by a financing bank participating in the MiSE – ABI – CDP Agreement (Convenzione MiSE – ABI – CDP) of 28 July 2017.

APPLY  The application must be submitted to the Ministry by certified email.

LINK  https://www.invitalia.it/cosa-facciamo/rafforziamo-le-imprese/italia-economia-sociale

Operator  Invitalia - on behalf of MISE

Legislative basis
MD 03 July 2015
Interministry Decree 14 February 2017
MD 08 March 2017
Directorial Decree 26 July 2017
ABOUT

The measure aims at promoting the creation and the development of cooperatives.

BENEFICIARIES

Small and medium Cooperatives, temporarily investees (with a minority share) of Soficoop sc and CFI Scpa financial companies and operating in the national territory, with exception of agricultural, fisheries, aquaculture sectors and with restrictions regarding the coal industry and activities relating to export.

Cooperatives regularly incorporated and registered at the Register of companies, following the full and free exercise of their rights and not under voluntary winding-up or bankruptcy procedures.

Eligible initiatives:

a) throughout the national territory: creation of cooperatives, mainly made of workers from companies facing a crisis, social cooperatives referred to in L. 381/91 and of cooperatives managing companies confiscated from organised crime

b) in Regions of the Mezzogiorno: in addition to what referred to at letter a), the development or restructuring of existing cooperatives.

CONCESSIONS

Concessionary financing.

Concessionary financing have a maximum duration of 10 years, settled at an interest rate equal to 20% of the reference European rate and have a maximum amount not exceeding 4 times the value of the participation held by the financial company in the beneficiary cooperative (in any case, an amount not exceeding 1,000,000.00 EUR).

ARRANGEMENTS

Applications for a concessionary financing are submitted by the cooperatives to the financial companies (CFI and Soficoop sc) participating with minority shares in their capital.

LINK


Operator

CFI - Cooperazione Finanza Impresa Scpa and Soficoop sc.

Legislative basis

Law 27 December 2006, No 296 (Art. 1, par. 845)
MD 04 December 2014
DD 16 April 2015
COLLECTIVE GUARANTEE
FINANCIAL CONSORTIA
(CONFIDI)
GROWTH AND STRENGTHENING OF ASSETS
MEASURES FOR THE GROWTH IN SIZE AND THE STRENGTHENING OF ASSETS OF COLLECTIVE GUARANTEE FINANCIAL CONSORTIA

ABOUT
These measures have the objective of facilitating the growth in size and the strengthening of assets of collective guarantee financial consortia and supporting the access to credit by SMEs. SMEs associated with the collective guarantee financial consortium are required not to be found under a winding-up or bankruptcy procedure for insolvency, nor being in conditions for the start of such a procedure.

BENEFICIARIES
• Collective guarantee financial consortia entered in the register of financial intermediaries referred to in Article 106 of the Italian Consolidated banking code (Testo Unico Bancario, TUB)
• Collective guarantee financial consortia involved in fusion operations in a unique entity, meeting the requirements for the registration in the register referred to in Art. 106 of the TUB
• Collective guarantee financial consortia having entered into network contracts and issued, in their entirety, guarantees in an extent equal at least to 150 million EUR.

The integration of capital guarantees provided for by the MD 17 July 2017 may be required only by collective guarantee financial consortia entered in the register of financial intermediaries referred to in Article 106 of the TUB.

CONCESSIONS
Refundable grant for the establishment of a special capital guarantee at the collective guarantee financial consortium.
The grant is determined according to the amount of existing guarantees, share capital and the efficiency degree of the operational management of the collective guarantee financial consortium.
The integration under the MD 17 July 2017 must be compared to the total amount of the guarantees in which the applicant collective guarantee financial consortium has taken over.
*De minimis* scheme.

APPLY
The application is submitted online, on the MISE website. Guarantees are directly required by SMEs to the collective guarantee financial consortium.

LINK

Operator
MISE - DGIAI

Legislative basis
Article 1, paragraph 54 of the Law 27 December 2013, No 147
MD MISE in consultation with the MEF of 3 January 2017
ABOUT

The issuing of grants to Italian Chambers of Commerce Abroad is aimed at supporting the implementation of specific promotional activities, with a national significance, for the internationalisation of small and medium enterprises.

BENEFICIARIES

The Chambers have been officially recognised under the Law 518/1970. The recognition can be requested by Associations of Italian and local entrepreneurs, which are free and elected, being at least two years after their incorporation abroad with the objective of increasing the trade relationships between the Country where it is located and the Italian Chamber.

CONCESSIONS

Non-returnable grant.

The concession is issued as non-returnable grant, to cover not more than 50% of the expenditure incurred and considered eligible for the implementation of promotional activities with a national significance for the internationalisation of SMEs.

ARRANGEMENTS

The MD 24.04.2014 establishes certain criteria and arrangements to regulate the Ministry’s action.

The arrangements to apply are annually established by a Decree of the Director of the Directorate General for internationalisation policies and the promotion of exchanges.

LINK


Operator

MISE – Directorate General for internationalisation policies and the promotion of the exchanges (Direzione generale per le politiche di internazionalizzazione e la promozione degli scambi, DGPIPS)

Legislative basis

RADIO AND TV
ABOUT
Support to local TV and radio broadcasters.

BENEFICIARIES
Local broadcasting: TV and radio with a commercial and European nature.

For TV broadcasters
- Number of employees from 14 to 8 (of which 4-2 journalists) dedicated to the supply of media audiovisual services depending on whether the served territory counts a number of inhabitants ranging from more than 5 million to less than 1.5 million
- Commitment not to broadcast teleshopping programmes exceeding the limits established
- Adherence to self-regulation codes on teleshopping programmes, protection of minors and sport events
- Having transmitted at least two local newscast programmes per day
- Regolarità nel pagamento dei contributi e diritti amministrativi al MISE

For radio broadcasters
- Minimum number of employees equal to 2 with at least one journalist

European broadcasters (TV and radio)
50% of the financing dedicated to European broadcasters will be equally allocated among all the admitted beneficiaries; the remaining 50% will be allocated according to criteria of merit.

CONCESSIONS
Annual non-returnable grant.
The financial budget is allocated among the beneficiaries in proportion to the score acquired by each broadcaster listed in the rank.

ARRANGEMENTS
Through the SICEM (Sistema Informativo per i Contributi alle Emittenti Locali, Information system for grants to local broadcasters) platform

LINK

Operator
MISE – Directorate General for electronic communication, radio broadcasting and postal services (Direzione generale per i servizi di comunicazione elettronica, di radiodiffusione e postali, DGSCRP)

Legislative basis
Presidential Decree 23 August 2017, No 146
MD 20 October 2017
PRIVATE EMPLOYERS
ABOUT
Three-year exemption from contributions for employers recruiting young people under 35 who have never had a permanent employment relationship.

BENEFICIARIES
Private employers.

CONCESSIONS
Contribution relief: 50% of social security contributions – excluding premiums and contributions due to INAIL – for a maximum amount of 3,000 EUR.

The exemption is due with reference to those which, on the date of the first recruitment for which the incentive is applied, are less than 35 and have not been permanently employed by the same or another employer (nevertheless, apprenticeship periods undertaken at another employer, not extended as a permanent employment, are not taken into consideration).

The arrangements for the use will be described with a Decree of the Minister of Labour and Social Policy, in consultation with the Minister of Economy and Finance.

ARRANGEMENTS
Contribution adjustment.

Operator
INPS

Legislative basis
DL 87/2018 converted by the Law No 96/2018
ABOUT
A contribution exemption, intended for private employers who, as of 1° January 2019 and until 31 December 2019, recruit with a permanent employment contract young people graduated obtaining top marks or PhD graduates.

BENEFICIARIES
Private employers wishing to recruit:
Citizens with a master degree (laurea magistrale), obtained in the period between 1° January 2018 and 30 June 2019 magna cum laude and a weighted average of at least 108/110, within the statutory duration of the course of study and before the age of 30, in legally recognised State or non-state universities; or Citizens who have achieved the PhD graduation, obtained in the period between 1° January 2018 and 30 June 2019 and before the age of 34, in legally recognised State or non-state universities.
The exemption shall apply also in case of a conversion, implemented in 2019, of a fixed-term employment contract into a permanent employment contract. It shall not apply to domestic employment relationship and shall not be granted to private employers who, in the 12 months before the recruitment, have implemented individual dismissal for cause or collective dismissals in the production plant for which they wish to recruit.
The incentive may be used in compliance with EU regulations on «de minimis» aids and may be only granted upon sufficient available resources.

CONCESSIONS
Contribution exemption for a maximum period of 12 months as of the date of the recruitment, within the maximum limit of 8,000 EUR for each recruitment.
ABOUT
Contribution relief reserved for recruitments of people enrolled in the Youth Guarantee Programme.

BENEFICIARIES
All private employers, including non-entrepreneurs.

CONCESSIONS
The incentive is equal to the social security contributions payable by the employer - excluding premiums and contributions due to INAIL - for a maximum amount of 8,060 EUR on annual basis, monthly re-scaled and applied for 12 monthly payments and usable, on pain of revocation, within the term of 28 February 2021.

Permanent recruitments - also for agency work purposes - as well as vocational apprenticeship relationships, may be objects of the incentive. Compliance with the conditions set out in the Article 1, Paragraphs 1175 and 1176, of the Law 296/2006.

Application of the general principles on incentives for employment, as last set out by the Article 31 of the Legislative Decree No 150/2015.

The incentive may be used in compliance with EU regulations on «de minimis» aids, or also beyond these limits by complying with the further conditions set out by the Article 7 of the Directorial Decree No 3/2018.

The granting of the benefit is subject to a sufficient capacity of the available resources.

ARRANGEMENTS
Preliminary application on INPS and Flussi UNIEMENS portal.

LINK

Operator
INPS

Legislative basis
Directorial Decree of 28 December 2018
Directorial Decree No 3 of 2 January 2018 and following adjustment of 5 March 2018
INPS Circular No 48 of 19 March 2018
ABOUT

Contribution relief reserved to employers recruiting in the Mezzogiorno.

BENEFICIARIES

Private employers provided that the job performance is implemented in the following Regions: Abruzzo, Molise, Sardinia (Sardegna), Basilicata, Calabria, Campania, Apulia (Puglia) and Sicily (Sicilia).

Recruitments must cover:

• male or female workers ageing 16 to 34
• male or female workers ageing 35 and over, who have been unemployed in a regularly-paid job for at least 6 months

Compliance with the conditions set out in the Article 1, Paragraphs 1175 and 1176, of the Law 296/2006.

Application of the general principles on incentives for employment, as last set out by the Article 31 of the Legislative Decree No 150/2015.

The incentive may be used in compliance with EU regulations on «de minimis» aids, or also beyond these limits by complying with the further conditions set out by the Article 7 of the Directorial Decree No 2/2018. The granting of the benefit is subject to a sufficient capacity of the available resources.

CONCESSIONS

The incentive is equal to the social security contributions payable by the employer - excluding premiums and contributions due to INAIL - for a maximum amount of 8,060.00 EUR on annual basis, monthly re-scaled and applied for 12 monthly payments.

ARRANGEMENTS

Application on INPS and Flussi UNIEMENS portal.

LINK


Operator
INPS

Legislative basis
Law No 145/2018
Directorial Decree 28 June 2018, No 285
Directorial Decree 2 January 2018 No 2 and following adjustment of 5 March 2018
INPS Circular No 49/2018
### ABOUT
Incentives of various kinds related to the contract type defined as “a permanent employment contract aimed at youth training and employment”.

### BENEFICIARIES
Employers, regardless the circumstance whether or not entrepreneurs, including employers in the agricultural sector.

### CONCESSIONS
Contribution relief, economic and wage incentive:
- Reduced tax rate
- Concessions reserved to first- and third-level apprenticeships
- Possibility of sub-classification (or of a percentage reduction in the remuneration)
- Exemption from the basis of calculation for the application of certain establishments provided for by the Law or the collective agreements With training obligations set up at the entering into of the contract.

### LINK
https://www.cliclavoro.gov.it/Aziende/Incentivi/Pagine/Apprendistato.aspx

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**Operator**
INPS

**Legislative basis**
Law No 81/2015
Law No 205/2017 and Law No 148/2018 (Extensions for dual system)
INPS Circular No 108/2018
ABOUT
Incentive for employers recruiting, full-time and permanently, NASPI (former ASPI) beneficiaries.

BENEFICIARIES
All employers, including cooperatives establishing an employment relationship with worker members under Art. 1, Par. 3, Law No 142/2001, as well as agency work enterprises with reference to workers recruited for agency work purposes.

CONCESSIONS
Monthly contribution of 20% of the remaining monthly NASPI allowance which would have been paid to the worker.

The benefit refers to full-time and permanent recruitments of those benefitting from a NASPI allowance.

The granting of the benefit is subject to the compliance with the conditions set out by the Article 1, Paragraphs 1175 and 1176, of the Law 296 of 2006; to the application of the general principles on incentives for employment, as last set out by the Article 31 of the Legislative Decree No 150 of 2015 and to the compliance with the European regulation regarding 'de minimis' aids, as under Regulations (EU) 1407 and 1408 of 2013.

ARRANGEMENTS
Contribution adjustment

LINK
https://www.cliclavoro.gov.it/Aziende/Incentivi/Pagine/Lavoratori-beneficiari-di-Aspi.aspx

Operator
INPS

Legislative basis
Law 9 August 2013, No 99, converting the Decree-Law 28 June 2013, No 76
INPS Circular No 175/2013
INPS Circular No 194/2015
Incentive for full-time and permanent recruitments (or also those regarding the admission of worker members) of people who have been beneficiaries of CIGS for at least three months, while the origin enterprise is required to have been under CIGS for at least six months.

Employers, including production and work cooperatives. The employer is required not to be under ongoing layoffs.

For 12 months the contribution share payable by the employer is equal to the ordinarily expected one for apprentices (equal to 10% of the taxable remuneration for social security purposes).

Monthly contribution equal to 50% of the mobility allowance which would have been due to the worker for a period varying according to his/her age, as follows: a) 9 months for workers ageing up to 50; b) 21 months for workers ageing over 50; c) 33 months for workers ageing over 50, residing in the areas of the Mezzogiorno and in those with a high employment rate.

The granting of the benefit is subject to the compliance with the conditions set out by the Article 1, Paragraphs 1175 and 1176, of the Law 296 of 2006 and to the application of the general principles on incentives for employment, as last set out by the Article 31 of the Legislative Decree 150 of 2015.

Contribution adjustment.

http://www.cliclavoro.gov.it/Aziende/Incentivi/Pagine/Cassa-integrazione-guadagni-straordinaria-.aspx

Operator
INPS

Legislative basis
INPS Circular No 137/2012
<table>
<thead>
<tr>
<th>ABOUT</th>
<th>Incentive for the recruitment of beneficiaries of social security measures on permanent contracts who require for a reemployment allowance under a reemployment agreement.</th>
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<tr>
<td>BENEFICIARIES</td>
<td>Private employers.</td>
</tr>
<tr>
<td>CONCESSIONS</td>
<td>Contribution relief. Exemption from the payment of 50% of social security contributions excluding premiums and contributions due to INAIL for a maximum amount limit of 4,030 EUR on an annual basis. The allowance may be required by the worker within 6 months from the signing of the reemployment agreement where business sectors and professional profiles concerned by redundancy are set out. The worker who, in the period in which uses the intensive reemployment assistance service, accepts the offer of an employment contract with another employer, having an enterprise with ownership structures not substantially equal to those of the outstanding employer’s enterprise. The duration of the concession is established at: 18 months, in case of a recruitment with a permanent contract; 12 months, in case of a recruitment with a fixed-term contract. In case of a conversion into a permanent contract, the benefit is due for 6 further months.</td>
</tr>
<tr>
<td>ARRANGEMENTS</td>
<td>Contribution adjustment.</td>
</tr>
<tr>
<td>LINK</td>
<td><a href="https://adrcigs.anpal.gov.it">https://adrcigs.anpal.gov.it</a></td>
</tr>
</tbody>
</table>

Operator
INPS

Legislative basis
Legislative Decree No 148/2015
Law No 205/2017
ABOUT

Contribution relief for the fixed-term or permanent recruitment (also as agency work) of women falling within special cases.

BENEFICIARIES

Private employers.

CONCESSIONS

Reduction in contribution equal to 50% for employers recruiting.

Female workers are required to not have been employed with a regular remuneration for at least 24 months, or 6 months if residing in less-favoured areas or working in a profession or economic sector characterised by a significant gender employment inequality.

The concession is granted for a maximum of 12 months in case of a fixed-term recruitment, increased to 18 months in case of a conversion of the fixed-term contract into a permanent contract, or in case of an originally permanent recruitment.

Compliance under Article 1, Paragraphs 1175 and 1176, of the Law 296/2006.

Compliance with the general principles on incentives for employment and with the Regulation (EU) No 651/2014.

ARRANGEMENTS

Contribution statements (UniEmens)

LINK


Operator

INPS

Legislative basis

Law No 95/2012

Interministry Decree of 28 November 2018 (for 2019)

INPS Circular No 111/2013

Message No 12212/2013

Message No 6319/2014
ABOUT
Contribution relief for the fixed-term or permanent recruitment (also as agency work) of people ageing at least 50, who have been unemployed for over 12 months.

BENEFICIARIES
Private employers.

CONCESSIONS
Reduction in contribution equal to 50% for employers recruiting. The concession is granted for a maximum of 12 months in case of a fixed-term recruitment, increased to 18 months in case of a conversion of the fixed-term contract into a permanent contract, or in case of an originally permanent recruitment. Compliance under Article 1, Paragraphs 1175 and 1176, of the Law 296/2006. Compliance with the general principles on incentives for employment and with the Regulation (EU) No 651/2014.

ARRANGEMENTS
Contribution adjustment.

LINK

Operator
INPS

Legislative basis
Law No 95/2012
INPS Circular No 111/2013
ABOUT
Incentive for the recruitment of people with a permanent employment relationship of people with physical or psychological disabilities.

BENEFICIARIES
Private employers, whether or not subject to the obligation to recruit, including economic public bodies.
Requirements:
- Compliance with Article 1, Paragraphs 1175 and 1176, of the Law 296/2006.
- General conditions on the use of incentives under Art. 31 Legisl. Decree 150/2015
- Achievement of the net increase in employment
- General conditions of compatibility with the domestic market, set out by the Article 33 Chapter 1 of the Commission Regulation (EC) No 651/2014 of 17 June 2014.

CONCESSIONS
Contribution equal to 70% of the gross monthly remuneration taxable for social security purposes, in case of workers with a reduced ability to work greater than 79% or affected by intellectual and psychological disabilities resulting in a reduced ability to work greater than 45%;
35% of the gross monthly remuneration taxable for social security purposes, for the recruitment of people with a reduced ability to work ranging from 67% to 79%.
The duration of the benefit varies according to the characteristics of the worker recruited and the type of the employment relationship established.
The granting of the benefit is subject to a sufficient capacity of the available resources.

ARRANGEMENTS
Contribution adjustment.

LINK
https://www.cliclavoro.gov.it/Aziende/Incentivi/Pagine/Disabili.aspx

Operator
INPS

Legislative basis
Legislative Decree No 151/2015
INPS Circular No 99/2016
ABOUT Monthly tax credit and contribution relief for enterprises having entered into a special agreement with the Managements of Prisons and recruiting workers therein detained or imprisoned. The total contribution rates for the mandatory social security and care insurance, due by the beneficiaries in relation to the remuneration paid to detainees or prisoners, are reduced by 95%.

BENEFICIARIES Enterprises having entered into a special agreement with the Managements of the Prisons where the recruited workers are placed.

CONCESSIONS Tax credit and Contribution relief: 520 EUR for detainees and 300 EUR for people in conditional discharge.
Reduction by 95% in contribution rates.
Recruitments for a period not shorter than 30 days. For workers recruited with a part-time employment contract, the tax credit is due proportionally to the performed working hours.
The granting of the benefit is subject to the compliance with the conditions set out by the Article 1, Paragraphs 1175 and 1176, of the Law 296 of 2006 and to a sufficient capacity of the available resources.

ARRANGEMENTS By filing the F24 form, exclusively through the online services made available by the Agenzia delle Entrate.
Application at INPS for contribution relief.

LINK https://www.cliclavoro.gov.it/Aziende/Incentivi/Pagine/Persone-detenute-o-internate.aspx

Operator Agenzia delle Entrate and INPS

Legislative basis
Law No 193/2000
Decree-Law No 101/2013 converted by the Law No 125/2013
Interministry Decree of 24 July 2014
AE decision No 153321/2015
ABOUT  Parents of minors or fosters of minors having performed the registration at the INPS database.

BENEFICIARIES  Private employers, including cooperatives [also for the recruitment of worker members and social enterprises under the Legisl. Decree No 155/2006] and Professional Firms (tax ruling 16/2016).

CONCESSIONS  Bonus to be used through a contribution adjustment.  Bonus of 5,000 EUR for each recruitment or conversion implemented, in the maximum limit of 5 recruitments/conversions for each employer.

To register at the INPS database, it is required to:
• Ageing not over 35 [until the day before the age of 36]
• Being parents of minors [at least one, regardless the presence of another adult child] who are legitimate, natural or adopted, or being fosters of minors
• Holding one of the following work relationships: fixed-term employment; agency work; on-call job; job-sharing; employment-initiative contract; project-based or casual relationship; mini-job vouchers; continuous and coordinated contractual relationship or having terminated one of the aforementioned relationships and being registered, during the inactivity period, at an Employment Centre.

The granting of the benefit is subject to the compliance with the conditions set out by the Article 1, Paragraphs 1175 and 1176, of the Law 296 of 2006; to the application of the general principles on incentives for employment, as last set out by the Article 31 of the Legislative Decree No 150 of 2015; to the compliance with the European regulation regarding ‘de minimis’ aids, as under Regulations (EU) 1407 and 1408 of 2013.

To be refinanced.

ARRANGEMENTS  INPS application and contribution adjustment.


Operator
Agenzia delle Entrate and INPS

Legislative basis
Law No 247/2007
Decree Minister of Youth in consultation with the Minister of Economy 19/11/2010
INPS Circular No 115/2011
INPS Message No 7376/2015
ABOUT
Reduction in the rate for those shares of the profit reserves - different from those considered as non-available - and reinvested in new capital goods and for an increase in the employment.

BENEFICIARIES
Employers of the private sector, including economic public bodies

CONCESSIONS
Taxation reduced by 9 percentage points of the total net income declared by companies and bodies for the portion corresponding to the profits of the previous tax period reinvested to purchase new tangible capital goods or to recruit new employees with a fixed-term or permanent contract.

The cost for employees stands out in each tax period, provided that for the most of the tax period it is intended for production plants located in the State territory and there is an increase in the total average number of employees engaged in commercial activities in relation to the number of employees recruited at 30 September 2018. The increase should be considered, restricted to employees engaged for the most of the tax period in the production plants located in the State territory, net of the reductions in employment occurred in subsidiary or affiliated companies.
ABOUT
Contribution relief of 50% for fixed-term contracts for the replacement of female and male workers on leave.

BENEFICIARIES
Companies with less than 20 employees. For the compliance with this size-related requirement, it is necessary to include the number of managers, persons working at home, permanent and fixed-term workers, those on leave although remunerated (for ex. sick, pregnancy, ecc.) unless substitutes are taken into account, while part-time workers must be included pro-rata, in proportion to the hours worked in the month by a full-time worker and on-call workers in proportion to the days worked in the previous semester.

CONCESSIONS
Contribution relief of 50%.
It is applicable until the age of 1 of the child of the female or male worker on leave, or for 1 year from the welcoming of the adopted or fostered minor.
When the replacement is performed through a temporary employment contract, the beneficiary enterprise recover from the supplier company the amounts corresponding to the relief obtained by the latter.

ARRANGEMENTS
Application on INPS portal and contribution adjustment.

LINK
https://www.cliclavoro.gov.it/Aziende/Incentivi/Pagine/Contratto-per-sostituzione.aspx

Operator
INPS

Legislative basis
INPS Circular No 117/2000
INPS Message No p. 2001/0023/000093 of 31 May 2001
ABOUT
Tax and contribution concession for result bonuses, participation in business profits and business welfare provided for in the second-level collective agreements.

BENEFICIARIES
Employers and employees of the private sector, including economic public bodies.

CONCESSIONS

**Tax concession**
The substitute tax of the personal income tax (‘imposta sostitutiva dell’IRPEF’) equal to 10% of bonuses and amounts disbursed by the withholding agent (‘sostituto d’imposta’), operates within the limit of the annual gross total amount of 3,000 EUR (which can be increased to 4,000 in case of involvement of the workers in the organisation of work), for both result bonuses and profits distributed by companies to their employees.

The concession shall apply in reference to the holders of an income from employment not exceeding, in the year before the one in which the amounts covered by the concession are received, 80,000 EUR.

**Contribution concession**
Reduction by 20 percentage points in the contribution rate due by the employer for the Disablement, Old Age, Survivors’ scheme (‘regime IVS’), on a disbursement share not exceeding 800 EUR annually. On the same share, no contribution shall be due by the employee. The provision operates for bonuses and amounts disbursed performing business or territorial contract signed after 24 April 2017.

The collective agreement must be filed electronically.

ARRANGEMENTS
Tax adjustment, contribution statements and online filing.

LINK

Operator
Agenzia delle Entrate and INPS

Legislative basis
Law No 208/2015
Interministry Decree 25 March 2016
Agenzia delle Entrate Circular No 28/E 2016
Agenzia delle Entrate Circular No 5/E 2018
INPS Circular No 104/2018
Directorial memorandum of 22 July 2016 prot. No 33/4274
ACCREDITED EMPLOYERS AND TRAINING BODIES
ABOUT  Full-time and permanent recruitments of the beneficiaries of the Basic Income for Citizens measure may be granted of a contribution exemption of a variable amount.

BENEFICIARIES  Accredited Employers and Training Entities

CONCESSIONS  Contribution concession.
Where the recruitment is full-time and permanent (also due to the activity performed by an entity accredited for labour services), the employer benefits from a contribution exemption, within the monthly limit of the Basic Income for Citizens received by the employee and, in any case, not exceeding 780 EUR per month and not lower than 5 monthly payments.
The duration of the exemption is equal to the difference between 18 monthly payments and the period of the Basic Income for Citizens already received.
Where the activities undertaken in a training followed with an accredited training body lead to a full-time and permanent recruitment, the contribution exemption for the employer is equal to the half of the monthly amount of the Basic Income for Citizens up to a maximum of 390 EUR per month, for a period equal to the difference between 18 monthly payments and the period in which such payments have been already received. The remaining half of the monthly amount of the Basic Income for Citizens received by the employee is granted to the accredited training body, in the form of a contribution relief, still for a maximum of 390 EUR per month.
The availability of vacancies must be notified electronically through the unitary information system for labour policies (sistema informativo unitario delle politiche del lavoro, SIUPL).
In parallel with the recruitment, the employer can enter into, where required, a training agreement, at the Employment Centre, by which he/she guarantees a training or a vocational further training to the beneficiary.

LINK  https://www.redditodicittadinanza.gov.it

Legislative basis
DL 4/2019
ROAD HAULIERS
ABOUT

Young drivers under-35 permanently recruited by enterprises, registered at the national electronic register and the Register of Road Hauliers for hire and reward, may obtain from the employer a reimbursement of 50% of the costs incurred and documented for the driving license and professional qualifications, to drive vehicles intended for the activity of road haulage for hire and reward.

BENEFICIARIES

Road hauliers under-35 permanently recruited, classified under Q1, Q2 or Q3 qualifications set out in the national collective agreement on logistics, freight transport and shipment (CCNL-Logistica, trasporto merci e spedizione).

CONCESSIONS

Reimbursement of 50% of the costs incurred.

Legislative basis
Law No 145/2018
CITIZENS
ABOUT

It is a monetary benefit meant for all Italian residents, regardless whether or not having a job, intended for all people holding too low incomes (deriving from employment or pension), below the poverty threshold established by ISTAT: 780 EUR.

BENEFICIARIES

Citizens.

The Basic Income for Citizens may be required by all adult citizens meeting one of the following conditions: being unemployed or job-seekers; being Italian, European or third-country citizens holding a long-term stay permit; who have been permanently resident in Italy for at least 10 years; receiving an income below the poverty threshold, namely lower than 780 EUR per month; receiving a pension below the poverty threshold, namely lower than 780 EUR per month; holding an Isee lower than 9,360 EUR in their household; holding a family income lower than 6 thousand EUR, for the individual member, or 7,560 EUR in case of a basic pension for citizens; the amount may be increased up to a maximum of 9,360 EUR for rent-payers and must be adjusted to the equivalence scale’s parameter; holding a maximum of 2 properties in their household, but the second property is required to have a value not exceeding 30 thousand EUR; holding a family personal estate (accounts, prepaid cards, securities, certificates, participations…) not exceeding 6 thousand EUR; the threshold is increased to 2 thousand EUR for each family member after the first one, up to a maximum of 10 thousand EUR, increased by one thousand additional EUR for each child after the second one; the limits are further increased by 5 thousand EUR for each member with disabilities, as defined for the Isee purposes, within the household; no one of the household’s members can hold motor vehicles within 6 six months after their registration, or with an engine displacement higher than 1,600 cc and motorcycles with an engine displacement higher than 250 cc, registered in the 2 years previously, ships or pleasure crafts; vehicles for impaired people are excluded.

CONCESSIONS

The Basic Income for Citizens amounts up to a maximum of 780 EUR for each adult and unemployed person not holding an income; for those holding an income below the threshold, the Basic Income for Citizens will integrate the amounts received until reaching 780 EUR per month. The economic benefit: can not exceed the threshold of 9,360 EUR per year (780 EUR per month) in case of a household of one member, reduced by the value of the family income; the maximum provision in case of more than one members can reach 19,656 EUR per year (1,638 EUR per month); it can not be lower than 480 EUR per year (40 EUR per month). The basic income for citizens will be reduced for the holders of a first dwelling not paying a rent. Those paying a loan are entitled to an increase in the income equal to 150 EUR per month, within the income limit of 780 EUR.

ARRANGEMENTS

Application to be submitted at postal offices or electronically at https://www.redditodicittadinanza.gov.it

LINK

https://www.redditodicittadinanza.gov.it

Legislative basis
DL 4/2019