

Partner di



To whom it may concern

*Of counsel*

Dott. Sandro Guarnieri

Reggio Emilia, July 24, 2024

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## MEMORANDUM N. 33/2024

Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghieri

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Dott. Andrea Friggeri

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### Insight

#### **Subject: Contribution to the Competition Supervisor 2024**

Avv. Francesca Palladi

#### **1) Normative references**

Article 5-bis of Decree-Law No. 27 of January 24, 2012, converted by Law No. 27 of March 24, 2012, introduced paragraph 7-ter into Article 10 of Law No. 287 of October 10, 1990 (containing regulations for the protection of competition and the market). The provision stipulates for companies with turnover exceeding 50,000,000 euros the obligation to pay a contribution on the turnover itself.

#### **2) Obligated parties**

Companies (including joint-stock or limited liability cooperatives) with total revenues (item A1 of the income statement) exceeding 50,000,000 euros are obligated to pay the contribution. The reference balance sheet is the latest one approved prior to the resolution to determine the contribution by the Antitrust Authority. Since the grant for 2024 was set by resolution No. 31092 of 05.03.2024, the reference budget is the one approved on the latter date and, therefore, normally the budget for the fiscal year 2022.

#### **3) Amount of contribution**

The contribution is 0.059 per thousand of turnover, with a maximum of Euro 295,000.

#### **4) Payment deadline**

The contribution is due from July 1 to July 31.

#### **SGB & Partners**

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## 5) Methods of payment

The fee payment must be made using the PagoPA platform. To this end, a PagoPA payment notice will be sent to each contributing company via certified e-mail.

Such notice may be paid:

- At bank branches within the national territory of qualified payment service providers (PSPs);
- through the remote banking/internet banking solutions made available by the enabled PSPs;
- at the ATMs of one's own bank (if enabled);
- at the points of sale of SISAL, Lottomatica and Banca 5.

## 6) Tax Deductibility

In the absence of clarification from the Internal Revenue Service, it is believed that the contribution, having the nature of a “tax,” is deductible on a cash basis under Article 99, first paragraph of the T.U.I.R.

## 7) Non-payment

In case of non-payment there are no penalties, but the Authority will enforce recovery with application of interest at the legal rate and reimbursement of the costs of the procedure.

The Firm remains available for any clarifications.

***SGB & Partners - Commercialisti***

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