

To whom it may concern



Reggio Emilia, June 20, 2025

MEMORANDUM N. 41/2025

Of counsel

Dott. Sandro Guarnieri

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott. Daniele Pecora

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott. Matteo Giovannini

Avv. Francesca Palladi

Insight

Subject: Contribution to the Competition Authority

1) Normative references

Article 5-bis of Decree Law 24.1.2012 converted by Law 24.3.2012 No. 27 introduced paragraph 7-ter in Article 10 of Law 10.10.1990 No. 287 (containing rules for the protection of competition and the market). The provision stipulates that companies with a turnover of more than 50,000,000 euros are required to pay a contribution on that turnover.

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 of the determination of the contribution by the Antitrust Authority. Since the contribution for 2025 was set by resolution No. 31468 dated 04.03.2025, the reference budget is the one approved on the latter date and, therefore, normally the budget for the fiscal year 2023.

3) Amount of contribution

The contribution is 0.057 per thousand of turnover, with a maximum of 295,000 euros.

4) Payment deadline

The contribution is due from July 1 to July 31.

5) Mod Methods of payment

Payment of the contribution must be made using the *PagoPA* platform. For this purpose, a *PagoPA* payment notice will be sent to each taxpaying company by certified e-mail

This payment slip may be paid:

- at bank counters within the national territory of enabled 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);

SGB & Partners

Sede legale

Via Meuccio Ruini, 10

42124 Reggio Emilia

CF e Piva 01180810358

Tel. +39 0522 941069

Fax +39 0522 941885

Mail info@sgbstudio.it

Web www.sgbstudio.it



- at the points of sale of SISAL, Lottomatica and Bank 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) Failure to pay

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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Sede legale
Via Meuccio Ruini, 10
42124 Reggio Emilia
CF e Piva 01180810358

Tel. +39 0522 941069
Fax +39 0522 941885
Mail info@sgbstudio.it
Web www.sgbstudio.it