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Avv. Francesca Palladi

To whom it may concern

Reggio Emilia, July 15, 2026

MEMORANDUM N. 34/2026

Insight

<u>Subject: Contribution to the Competition Authority for 2026</u>

1)Legal references

Article 5-bis of Decree-Law No. 24.1.2012, converted by Law No. 27 of 24.3.2012, introduced paragraph 7-ter into Article 10 of Law No. 287 of 10.10.1990 (containing provisions for the protection of competition and the market). The provision requires companies with annual revenue exceeding 50,000,000 euros to pay a levy based on that revenue.

2)Entities Subject to the Obligation

Corporations (including joint-stock cooperatives and limited liability cooperatives) that have reported total revenue (line item A1 of the income statement) exceeding 50,000,000 euros are required to pay the contribution. The relevant financial statements are the most recent ones approved prior to the Antitrust Authority's resolution setting the contribution. Since the contribution for 2026 was established by Resolution No. 31871 dated March 3, 2026, the relevant financial statements are those approved as of that date and, therefore, generally the financial statements for the 2024 fiscal year.

3)Amount of the grant

The contribution is equal to 0.055 per thousand of revenue, up to a maximum of 275,000 euros.

4)Payment Deadline

The payment must be made between July 1 and July 31.

5)Payment Methods

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

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6) **Tax Deductibility**

In the absence of clarification from the Revenue Agency, it is considered that the contribution, being in the nature of a "tax," is deductible on a cash basis pursuant to Article 99, first paragraph, of the T.U.I.R.

7) **Failure to make a payment**

In the event of failure to pay, no penalties are imposed; however, the Authority will proceed with enforced collection, applying interest at the statutory rate and recovering the costs of the proceedings.

The Firm remains available for any clarifications.

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