THE WEEK IN BRIEF

NEWS

DIRECT TAXES

General Provisions - Deductible Expenses - Building Works - Option for Discount/Transfer - Expenses Incurred from 30.03.2024 - Additional Conditions Introduced by Decree-Law 39/2024 (Italian Revenue Agency Ruling 28.01.2025 No. 15)

With ruling no. 15 dated 28.01.2025, the Italian Revenue Agency provided clarifications regarding the correct interpretation of Article 1, paragraph 5 of Decree-Law 39/2024.
Additionally, the ruling specifies the extension of the "interpretative rule" concerning the irrelevance of subjective and objective variations to the building permit in terms of the options for credit transfer and invoice discount, as per Article 121 of Decree-Law 34/2020.

Expenses Incurred by 30.03.2024 for Exercising the Options
For expenses incurred after 30.03.2024, the options under Article 121 of Decree-Law 34/2020—still exercisable despite the “block” introduced by Article 2, paragraph 1 of Decree-Law 11/2023—can continue to be exercised only if they relate to works for which, by 30.03.2024, at least one "documented expense, supported by an invoice, for work already performed" has been incurred (Article 1, paragraph 5 of Decree-Law 39/2024).

The Tax Administration has determined that the absence of specific references in the law regarding the type of expenses incurred for “works already performed,” combined with the purpose of the provision, allows for verifying the condition outlined in Article 1, paragraph 5 of Decree-Law 39/2024 at the "construction site level" rather than for each specific incentivized intervention (and its related bonuses).

By 30.03.2024, it is necessary that a payment for "works already performed" has been made, regardless of the percentage of completion; the works must have been at least partially carried out, and at least a partial payment must have been made.

Additionally, in the case of multiple interventions, even if independent, included under the same building permit or binding agreement (if related to "free building activities"), the condition set out in paragraph 5 is met when "the expenses paid, documented by an invoice, refer to at least one of the interventions indicated therein."

For interventions on common areas of buildings, the condition required by Article 1, paragraph 5 of Decree-Law 39/2024 is met when, by 30.03.2024, the expense has been incurred by the condominium (through the administrator or an appointed condominium owner in the case of small condominiums), regardless of whether each individual condominium owner has paid their share.

Timing of Expense Recognition for Invoices with "Invoice Discount"
For those opting for the "invoice discount" under Article 121, paragraph 1(a) of Decree-Law 34/2020, ruling 15/2025 confirms that the condition in Article 1, paragraph 5 of Decree-Law 39/2024, required for expenses incurred from 30.03.2024 onward, is satisfied if by 30.03.2024:

- an invoice has been issued, in cases where the discount is “full” (and thus the superbonus still applies at the 110% rate, as per Article 119 of Decree-Law 34/2020);
- the portion of the expense not covered by the discount has been paid, in cases of a “partial” discount (when the deduction applies at rates lower than 100%).

The clarifications are consistent with previous guidance provided by the Italian Revenue Agency in Circulars 30/2020 (§ 5.1.1) and 24/2020 (§ 8), as well as rulings 90/2021 and 103/2024.

Irrelevance of Variations After 30.03.2024 for the Options
In ruling 15/2025, the Italian Revenue Agency also clarified that the "interpretative rule" regarding the irrelevance of subjective and objective variations, introduced with Decree-Law 11/2023, also applies to the provisions of Decree-Law 39/2024.

For the purposes of the "option block," further extended by Decree-Law 39/2024, changes to the CILAS or other required permits occurring after 30.03.2024 are irrelevant.

The scope of the authentic interpretation rule in Article 2-bis of Decree-Law 11/2023 (so-called "Transfer Decree") is thus extended to include the additional conditions set out in Article 1, paragraph 5 of Decree-Law 39/2024 for continuing to opt for transfer and discount options.

This approach should also apply to the "new blocks" introduced by the preceding paragraphs of Article 1 of Decree-Law 39/2024.

DIRECT TAXES

Miscellaneous Income - Capital Gains on Real Estate - Sale of a Property Subject to a Change in Land Registry Classification - Five-Year Computation - Irrelevance of the Change (Italian Revenue Agency Ruling 24.01.2025 No. 10)

With ruling no. 10 dated 24.01.2025, the Italian Revenue Agency clarified that a change in the land registry classification of a property is irrelevant for determining taxable capital gains under Article 67, paragraph 1(b) of the TUIR (miscellaneous income from property sales).

Sale of Properties by Non-Business Entities
For individuals not engaged in business activities, Article 67, paragraph 1(b) of the TUIR states that the sale of a property generates taxable miscellaneous income if:

- the sale occurs within 5 years of its construction or purchase;
- the sale price exceeds the historical purchase or construction cost.

Furthermore, from 01.01.2024, capital gains from the sale of properties that benefited from the superbonus under Article 119 of Decree-Law 34/2020, completed within 10 years before the sale, are also considered miscellaneous income (Article 67, paragraph 1(b-bis) of the TUIR).

Five-Year Period Calculation
For a capital gain to be taxable as miscellaneous income, the sale must take place within 5 years of purchase or construction.

For properties purchased from third parties, the five-year period starts from the date of the purchase deed or, if different or later, from the date on which the ownership transfer took effect.

For properties built by the seller, including cases where construction was carried out through a contract with third parties, the starting point for the five-year period is the completion date of the construction.

Change in Property Use Within 5 Years of Sale
According to ruling 10/2025, no taxable capital gain arises if an individual sells a property more than 5 years after purchase, even if the sale occurs less than 5 years after a change in land registry classification that transformed a warehouse (C/2) into a residential property (A category).

In particular, it is clarified that such a change in use does not constitute either construction or acquisition (as the law refers to a five-year period from when the property was built or acquired). The change in use would only be relevant if the property were being claimed as a primary residence.

Therefore, no taxable capital gain arises since more than 5 years have passed since the purchase, regardless of the fact that the land registry change occurred three years before the sale.

Effects on Controls

During the Videoforum on January 27, 2025, the Guardia di Finanza also intervened regarding the two-year preventive agreement, clarifying that controls on taxpayers who have accepted the Tax Authority's proposal are not automatically excluded. However, they must be carefully evaluated, considering both the fact that adherence to the agreement reliably indicates a low risk level for such taxpayers and the regulatory restrictions regarding the possibility of amending tax returns.

Transformation from SNC to SRL

The Italian Revenue Agency has clarified that the transformation of an SNC (general partnership) into an SRL (limited liability company) does not constitute, for CPB (two-year preventive agreement) purposes, either a cause for exclusion or termination.

It was specified that in the REDDITI SP 2024 form, concerning the period before the transformation, the following must be indicated:

- Code "1" in the "Special Situations" box within the "Other Data" section of the cover page, to indicate the specific situation under examination;
- The portion of agreed income related to the period before the transformation in either section RF or RG.

This portion is determined by multiplying the agreed income for the year 2024 by the ratio between the number of days in the period before the transformation and the total number of days in the fiscal year. It cannot be lower than the amount obtained by multiplying 2,000 by the same ratio.

The Agency specifies that, to correctly complete the tax return according to the provided guidelines, taxpayers must use the dedicated software available on the official website.

Administrative Sanctions

General principles - Voluntary disclosure - Voluntary disclosure in the presence of a PVC or a draft act under Article 6-bis of Law 212/2000 - Amendments introduced by Legislative Decree 87/2024 - Effective date (Revenue Agency responses, Videoforum 27.1.2025)

In implementing the so-called tax delegation law (Law 111/2023), the following legislative decrees have been issued:

- Legislative Decree 219/2023, which introduced Article 6-bis of Law 212/2000, requiring, except in excluded cases, a prior discussion between parties. This is carried out through the notification of a draft act against which the taxpayer may submit either defensive arguments or a request for adherence.
- Legislative Decree 87/2024, which reforms the system of sanctions. For violations committed from September 1, 2024, voluntary disclosure under Article 13 of Legislative Decree 472/97 has been revised, taking into account the aforementioned changes related to prior discussions.

While reductions in sanctions will be discussed separately, if voluntary disclosure occurs after the draft act, the following applies:

- It may be partial, meaning it does not necessarily have to address all issues raised in the draft act (Revenue Agency responses, Videoforum 27.1.2025). Although not explicitly stated, it may be advisable to inform the official about which issues have been rectified.
- It must be carried out following the general rule, applying the reduction to the minimum statutory fine, even if the draft act suggests an increased penalty under Article 7 of

Legislative Decree 472/97 or its imposition at the maximum statutory level (Revenue Agency responses, Videoforum 27.1.2025).

Violations Committed Until August 31, 2024

As previously mentioned, the amendments introduced by Legislative Decree 87/2024 apply to violations committed from September 1, 2024. Consequently, the draft act is irrelevant for voluntary disclosure purposes.

Before and after Legislative Decree 87/2024, for taxes administered by the Revenue Agency, voluntary disclosure is not precluded by a tax audit but rather by the notification of a tax assessment or a formal notice.

If a PVC (Tax Audit Report) has been issued, the penalty reduction is always equal to 1/5 of the minimum (Article 13, paragraph 1, letter b-quater of Legislative Decree 472/97).

Violations Committed from September 1, 2024

For violations committed from September 1, 2024, if voluntary disclosure occurs:

- **After the draft act** under Article 6-bis of Law 212/2000, not preceded by a tax audit report and without a request for adherence under Article 6, paragraph 2-bis of Legislative Decree 218/97, the penalty reduction is to 1/6 of the minimum (letter b-ter);
- **After the PVC**, without a request for adherence under Article 5-quater of Legislative Decree 218/97, and before the draft act under Article 6-bis of Law 212/2000, the penalty reduction is to 1/5 of the minimum (letter b-quater);
- **After the draft act**, under Article 6-bis of Law 212/2000, preceded by a PVC and without a request for adherence under Article 6, paragraph 2-bis of Legislative Decree 218/97, the penalty reduction is to 1/4 of the minimum (letter b-quinquies).

Since these reductions apply only to violations committed from September 1, 2024 (and not to voluntary disclosures made from that date), for years to come, professionals will still need to consider the pre-87/2024 version of Article 13 of Legislative Decree 472/97, which, in the case of tax audits, only provides for a reduction to 1/5 when a PVC is in place.

Tax Incentives

Impatriate Regime (Article 5 of Legislative Decree 209/2023) - Impatriate Regime and Incentives for Professors and Researchers - Cumulative Benefits (Revenue Agency response to ruling request, 28.1.2025 No. 16)

With its response to ruling request No. 15 (January 28, 2025), the Revenue Agency clarified the possibility of combining different tax relief regimes applicable to individuals relocating to Italy within the same tax period.

Legislative Framework and Precedents

Under the previous impatriate regime (Article 16 of Legislative Decree 147/2015, still applicable to individuals who relocated their residency to Italy before December 31, 2023), Article 2 of

Ministerial Decree 26.5.2016 stated that this benefit could not be combined with the tax incentives for professors and researchers under Article 44 of Law Decree 78/2010.

Similarly, Article 1, paragraph 154 of Law 232/2016 established that the regime for new residents under Article 24-bis of the TUIR was not cumulative with either the impatriate regime (citing only Article 16 of Legislative Decree 147/2015) or the tax relief for professors and researchers.

However, in a changed legislative context, the new impatriate regime, now governed by Article 5 of Legislative Decree 209/2023, does not explicitly prohibit the accumulation of benefits.

The Revenue Agency, in ruling No. 16/2025, confirmed that, in the absence of an explicit legal prohibition, multiple tax relief regimes for workers relocating to Italy can be applied simultaneously within the same tax year, provided all legal requirements are met.

This ruling has a potentially broad scope, implying that taxpayers who have already relocated in 2024 and exercised only one of the applicable reliefs (e.g., the impatriate regime) may still claim the parallel benefit for teaching and research activities when filing their 2025 tax return.

Art. 44 DL 31.5.2010 n. 78
Art. 5 DLgs. 27.12.2023 n. 209

Response to Inquiry by the Revenue Agency, 28.1.2025 n. 16
The Accountant's Daily, 29.1.2025 - "Incentives for expatriates and benefits for teachers and researchers that can be combined" - Course - Odetto
Italia Oggi, 29.1.2025, p. 28 - "Expatriates and researchers, Tax Authority approves double benefits" - Rizzi
Eutekne Guides - Direct Taxes - "Incentives for the transfer of researchers and teachers" - Alberti P. - Course L.
Eutekne Guides - Direct Taxes - "Expatriate regime" - Course L.

SOCIAL SECURITY
Employee Contributions - General Information for Employees - Contribution for the Year 2025 (INPS Circular 30.1.2025 n. 26)

On 30.1.2025, INPS communicated the values valid for 2025:

- The minimum daily wage;
- The maximum annual contribution and pensionable base;
- The limit for the credit of mandatory and notional contributions;
- For calculating the contributions due for social security and welfare for all employees registered in private and public managements.

Wages for Contribution Purposes
INPS reminds that, for all employees, the wage to be considered for contribution purposes must be determined in accordance with the provisions on minimum taxable wages (the so-called

"contractual minimum") and the minimum daily wage set by law.
In particular, regarding the so-called "contractual minimum," according to Art. 1 para. 1 of DL 338/89, the wage to be used as a base for calculating social security and welfare contributions cannot be less than the amount of wages established by:

- Laws and regulations;
- Collective agreements signed by the most representative trade unions at the national level;
- Collective agreements or individual contracts, provided that a wage higher than that foreseen by the collective agreement is derived.

Minimum Daily Wage
In 2024, the percentage variation for the automatic pension adjustment, calculated by ISTAT, was +0.8%.
Therefore, the minimum daily wage for all employees for 2025 is 57.32 euros (9.5% of the monthly minimum pension of 603.40 euros, effective 1.1.2025).
For part-time workers, to determine the applicable minimum hourly wage, the aforementioned amount of 57.32 euros should be multiplied by the number of days per week and then divided by the weekly hours. For example, for a standard 40-hour workweek, the calculation to determine the minimum hourly wage is as follows: 57.32 euros × 6 / 40 = 8.60 euros.

Minimum Contribution for Conventional Wages
For conventional wages in general, the minimum daily wage for 2025 is set at 31.85 euros.
This amount is also taken as the conventional wage for fishing vessel crews regulated by Law 413/84.
For cooperative members in small fishing (ex. Law 250/58), whose taxable base is the monthly conventional salary calculated based on 25 fixed days per month, the conventional wage for 2025 is 796.00 euros per month (31.85 × 25 days).
For home workers, the minimum daily wage is set at 31.85 euros, but this must be adjusted to 57.32 euros.

Contribution Rate for Additional Wage Portion
Regarding the portion of the wage subject to the additional 1% contribution rate as per Art. 3-ter of DL 384/92, the first pensionable wage threshold for 2025 is set at 55,448.00 euros, which equals 4,621.00 euros per month.
The maximum annual contribution and pensionable base under Art. 2 para. 18 of Law 335/95, for workers enrolled after 31.12.95 in mandatory pension systems and those opting for the contributory pension system, for 2025 is 120,606.90 euros (rounded to 120,607.00 euros).

New Values for Mandatory and Notional Contributions
The new wage limit for the credit of mandatory and notional contributions is defined as 40% of the minimum pension in effect on January 1st of the reference year.
This parameter, related to the minimum monthly pension of 603.40 euros for 2025, is 241.36 euros per week.

Performing Arts and Sports Workers
For workers in these sectors, the following are clarified:

- Contribution solidarity values;
- Values for calculating the additional 1% contribution rate;
- Daily limits.

Art. 1 para. 1 DL 9.10.1989 n. 338
INPS Circular 30.1.2025 n. 26
The Accountant's Daily, 31.1.2025 - "Minimum daily wage for 2025 for employees is 57.32 euros" - Gianola

SOCIAL SECURITY
INPS Contribution ex Law 335/95 - Contribution for the Year 2025 (INPS Circular 30.1.2025 n. 27)

With Circular 30.1.2025 n. 27, INPS indicated the rates and income values for calculating the contributions due for 2025 by individuals enrolled in the Separate Management as per Art. 2 para. 26 of Law 335/95.

Contribution Rates for Collaborators
For coordinated and continuous collaborators and similar figures, exclusively enrolled in the Separate Management, the contribution rates to apply in 2025 are:

- 35.03% for additional DIS-COLL contributions (e.g., co.co.co., administrators, and company auditors);
- 33.72% for individuals not subject to additional DIS-COLL contributions (e.g., door-to-door sellers).
  For individuals already retired or insured in other mandatory pension systems, the contribution rate for 2025 is confirmed at 24%.
  For sports co.co.co. and administrative-managing collaborators in the amateur sports sector, enrolled in the Separate Management (not insured in other mandatory pension systems):

- The IVS contribution rate is 25% and applies to any compensation exceeding €5,000.00 annually (until 31.12.2027, the contribution owed for IVS purposes must be calculated on 50% of the taxable contribution amount).
- Additional rates are due for maternity, illness, ANF, and DIS-COLL, totaling 2.03%, calculated on all compensation after deducting only the €5,000.00 annual exemption. For the aforementioned individuals, who are already retired or insured under other mandatory pension schemes, the rate is 24% (the 50% reduction of the taxable amount applies until 2027). **Rates for Professionals:** For self-employed professionals with VAT registration enrolled in the Separate Management system, the rates are:
- 26.07%, if not retired and not insured under other mandatory pension schemes;
- 24%, if retired or insured under other mandatory pension schemes. For self-employed professionals in the amateur sports sector, the IVS rate (25%) applies to 50% of the

compensation after the €5,000 exemption, while the additional contribution for pension purposes of 1.07% is calculated on the total compensation received after the €5,000 annual exemption. If the professional is covered by another mandatory pension scheme, or is receiving a direct pension, the rate is 24% only for IVS purposes, calculated on 50% of the compensation received until 2027. **Income Ceiling and Floor:** For 2025, the amounts are set as follows:

- Income ceiling: €120,607.00;
- Income floor: €18,555.00. **Minimum Annual Contributions:** Considering the income amounts valid for this year, those enrolled under the 24% rate will have the full year credited with an annual contribution of €4,453.20. Those for whom the higher rate applies will have the following annual contributions:
- €4,837.29 for professionals applying the 26.07% rate;
- €4,837.29 for self-employed sports workers earning income under Article 53 of the TUIR in the amateur sector, applying the 25% rate and €198.54 for the additional rate for lower benefits (1.07%);
- €6,256.75 for collaborators and similar figures applying the 33.72% rate;
- €6,499.82 for collaborators and similar figures applying the 35.03% rate;
- €5,015.42 for co.co.co. and similar figures of amateur sports workers, applying the 25% IVS rate and €376.67 for the additional rate for lower benefits (2.03%). **Contribution Payment:** INPS reminds that the contribution burden and payment differ between collaborators and professionals; in particular, the contribution burden is:
- Shared between the employer (2/3) and the collaborator (1/3), with payment made by the employer by the 16th of the month following the actual payment of the compensation, via the F24 form;
- The professional is responsible for the contribution, which must be paid via the F24 form on the tax deadlines for income tax payments (2024 balance, first and second installments for 2025).

Art. 2 co. 26 L. 8.8.1995 n. 335 INPS Circular 30.1.2025 n. 27 The Accountant's Daily, 31.1.2025 - "Rising maximum and minimum for contributions to the Separate Management" - Silvestro

Eutekne Guides - Social Security - "Separate INPS Management" - Quintavalle R.

FIRST HOME BENEFITS Preferential Conditions – Purchase of the first home without having sold the previously purchased property with the benefit – Deadline for resale – New provisions of Law 207/2024 (responses from the Revenue Agency Videoforum 27.1.2025)

During the Videoforum held on 27.1.2025, the Revenue Agency provided indications on the commencement of new first-home benefit provisions introduced by Law 207/2024 (2025 budget law). It is noted that Article 1, paragraph 116 of Law 207/2024, modifying paragraph 4-bis of Note II-bis of Article 1 of the Tariff, Part I, attached to DPR 131/86, has doubled the deadline within which the buyer must dispose of the “old” first home, in order to retain the requested benefit on the new purchase. Condition for enjoying the benefit: It is worth mentioning that one of the requirements for applying the first-home benefit on home purchases is that the buyer declares not to be the owner, even partially, of any other home purchased with the benefit. In principle, to apply the benefit (which allows for a 4% VAT rate or a 2% registration tax), the buyer should be without any other property bought with the benefit at the time of the deed. Since 2016, however, a moratorium was introduced for meeting the requirement of disposing of the previous property.

Indeed, paragraph 4-bis of Note II-bis allows for the first-home benefit to apply “even in cases where the buyer does not meet the condition set out in letter c) of paragraph 1... provided that the previous property is sold within a year from the deed.” The original deadline for selling the old first home was one year, but Article 1, paragraph 116 of Law 207/2024 has extended it to two years. **Requirement for Resale:** In practice, from 1.1.2025, the deadline for selling the previously purchased first home increases from one year to two years. Regarding this change, the Revenue Agency clarified that the new two-year deadline applies not only to purchases made from 1.1.2025 but also to any purchases where, as of 31.12.2024, the previous one-year deadline had not yet expired. For example: if Tizio buys the first home on 1.2.2025, still owning another home previously purchased with the benefit, he will have until 1.2.2027 to sell the “old first home.” Similarly, Caio, who bought the first home on 1.2.2024 and committed to selling the old first home by 1.2.2025, will now have an additional year to sell, as the 2025 budget law extended the deadline to two years. Therefore, Caio will have until 1.2.2026 to dispose of his old first home.

Art. 1, paragraph 116, Law 30.12.2024 n. 207 Tariff Part I, Article 1 T.U.R. The Accountant's Daily, 28.1.2025 - "Two years to resell the old first home also applies to purchases before 2025" - Mauro

Notebook no. 177/2024, p. 353-368 - 'The 2025 Budget Law and the 'connected' DL' - AA.VV. Eutekne Guides - VAT and Indirect Taxes - "First Home" - Mauro A. The Accountant's Daily, 2.1.2025 - "More time to resell the old first home" - Mauro

MINISTRY OF ENTERPRISES AND MADE IN ITALY DM 3.7.2024 INDUSTRIAL PROPERTY INTANGIBLE ASSETS – TRADEMARK – Protection of trademarks of particular national interest and significance – Implementing provisions

Under Article 7 of Law 27.12.2023 n. 206, this DM establishes the criteria and procedures for transferring ownership, by the Ministry of Enterprises and Made in Italy, of trademarks of particular national interest and significance in order to safeguard their protection and prevent their extinction, ensuring continuity. **Definition of "trademark of particular national interest and significance":** For these purposes, a “trademark of particular national interest and significance” is a trademark:

- Registered for at least 50 years or, if not registered, demonstrating continuous use for over 50 years;
- Enjoying significant notoriety;
- Used or having been used for marketing products or services produced by a nationally excellent company connected to the national territory. **Transfer of Trademark Ownership:** The business holding or licensing a trademark registered for at least 50 years, or an unregistered trademark for which continuous use can be demonstrated for at least 50 years, and intending to cease the production of the product identified by the trademark, must notify the cessation plan:
- To the Directorate-General for Industrial Policy, Conversion and Industrial Crisis, Innovation, SMEs, and Made in Italy;
- At least six months before the actual cessation;
- Using the form defined by a subsequent decree from the Head of the Department for Business Policies at the Ministry.

The Directorate-General, within three months from the notification, informs the company:

- The results of the investigation verifying the requirements of the trademark concerning its national interest and significance;
- Whether or not it intends to take over the trademark if it has not been or will not be transferred for value before the cessation of the activity.

In the event that the General Directorate has expressed interest in taking over the ownership of the trademark:

- The company, within the following two months, must transfer the trademark free of charge to the Ministry of Enterprises and Made in Italy;
- The General Directorate, after taking over, submits a request for registration to the Italian Patent and Trademark Office pursuant to Articles 138 and 196 of Legislative Decree No. 30/2005 (Industrial Property Code) to communicate the change of ownership of the trademark.

Filing of an unused trademark application

The aforementioned General Directorate of the Ministry of Enterprises and Made in Italy, with respect to trademarks that it believes have not been used for at least five years and that may be of particular national interest and significance:

- Submits a request for the cancellation of the trademark to the Italian Patent and Trademark Office, pursuant to Articles 184-bis and following of Legislative Decree No. 30/2005;
- In the case of trademark cancellation due to non-use, it may file a registration application with the Italian Patent and Trademark Office.

Publicity of trademarks registered to the Ministry of Enterprises and Made in Italy

The list of trademarks owned by the Ministry of Enterprises and Made in Italy is published on its official website to ensure the visibility of their availability to economic operators potentially interested in using them.

Use of trademarks registered to the Ministry of Enterprises and Made in Italy

A national or foreign company intending to invest in Italy or transfer production activities located abroad to Italy, and interested in using one or more trademarks owned by the Ministry of Enterprises and Made in Italy, may submit a specific request to the Ministry's Mission Unit for Investment Attraction and Unblocking, providing information related to the investment project, particularly concerning employment impacts.

The Mission Unit proceeds as follows:

- Notifies receipt of the expression of interest on its official website, identifying the trademark subject to the request, so that any other interested companies may submit a similar use request within 30 days;

- Conducts a comparative evaluation of all requests received concerning the same trademark, based on the following criteria: investment amount, employment impacts, relevant sector, investment location, and implementation timeline;
- Grants the right to use the trademark to the company that submitted the sole request or to the one chosen following the evaluation.

The trademark is made available to the company through a free license agreement for a period not shorter than ten years, renewable.

In any case, the license agreement automatically terminates, even before the expiration date, if the company ceases operations or relocates its production facilities outside of the national borders.