

Call for *Impresa Sicura*: refund for the purchase of personal protective equipment



Focus on...

The publication of the *Impresa sicura* call for tenders by Invitalia (the National Agency for Inward Investment and Economic Development) – implementing the provisions of art. 43 of the *Cura Italia* Law Decree – has made resources available up to 50 million Euros to refund the expenses companies incurred in to purchase Personal Protective Equipment, in order to safely carry on ongoing production processes, further to the evolution of the Covid-19 pandemic emergency.

Beneficiaries

Possible beneficiaries of the above refund are all companies - irrespective of the size, the accounting system in use, the legal form and the industry sector they operate in – which, at the date of application for refund, are:

1. Regularly incorporated and registered as “active” in the Registrar of Companies
2. Having the main headquarters or secondary establishment within the national territory
3. not in voluntary liquidation and not subject to insolvency proceedings for liquidation purposes.

Expenditures that could be claimed for refund

It is possible to ask for a refund of the expenses borne - between 17 March 2020 and the filing date of the refund application - to purchase Personal Protective Equipment and other personal protective devices. In particular, the refundable purchases concern:

- filter, surgical, FFP1, FFP2 and FFP3 masks;
- latex, vinyl and nitrile gloves;
- eye protection devices;
- protective clothing such as overalls and/or long-sleeved gowns;
- boots and/or shoe covers;
- earmuffs and/or cap/hair cover/headgear;
- body temperature sensing devices;
- detergents and disinfectant/antiseptic solutions.

All expenses shall be proven by invoices already paid on the date the request for refund is being filed, through bank accounts in the company’s name and in ways that allow full traceability of the payment and its being immediately attributable to the relevant invoice.

In addition, expenses shall be incurred for not less than Euro 500 and must not be subject to other forms of reimbursement or remuneration paid in any form and for any reason whatsoever.

The VAT incurred on the above purchases is not eligible for refund.

Possible refundable amount

The refund is granted up to 100% of eligible expensed and up to the available budget (currently equal to 50 million Euro). The refund is granted up to Euro 500 for each employee/worker - whom the PPE is to be assigned to – and up to a maximum amount of Euro 150.000 for each company.



Terms and conditions for filing the refund applications

The application for the refund essentially consists in the following three steps:

1. Reservation of the access to the refund

All companies interested in the refund can file a refund reservation from 11 to 18 May 2020, from Monday to Friday, from 9.00 a.m. to 6.00 p.m., through a dedicated online access point that can be reached from Invitalia website ¹ on the *Impresa sicura* page.

Ciascuna impresa può presentare una sola prenotazione di rimborso.

2. Publication of the list of reservations

Within 3 days from the final deadline for filing the refund reservation, Invitalia will publish, on the dedicated webpage, the list of all the companies that have filed the reservation, in chronological order of arrival.

The list will show, for each reservation, the amount of the contribution and the result of the reservation entitled to file a refund application. Reservations not eligible for the procedure will also be reported.

3. Filing of the refund application

Accepted companies could file the refund application from 10.00 a.m. of 26 May 2020 to 5.00 p.m. of 11 June 2020 through the IT process that the Inland Revenue will activate on its own website.

The previously mentioned application must enclose all the documentary evidence of the expenses, i.e. the invoices referring to the PPE purchases and the relevant payment proofs. The Inland Revenue - within 10 days of the deadline for the submission of applications, shall publish the cumulative measure for admission to refund, stating the obligations in the hands of the admitted companies, including the obligation to allow checks and inspections by Agency, as well as the reasons for withdrawing the benefits.

Payment of the refunds

The Inland Revenue, further to adopting the measure of the admission to the refund, proceeds with paying the refund on the current bank account the company indicated in the refund application.

¹ <https://www.invitalia.it/cosa-facciamo/emergenza-coronavirus>



Our professionals would be pleased to provide you with any further information you may need.

Please refer to Clever Desk on our website - [bgt-grantthornton.it](https://www.bgt-grantthornton.it) - for further details on any issues concerning COVID-19.

