

JUDGMENT NO 210 YEAR 2022

In this case the Italian Constitutional Court has ruled that the obligation to transfer the savings resulting from spending containment rules to the State budget is, given their particular financial autonomy, unreasonable for chambers of commerce, for which it is impossible to obtain adequate funding from the State or to benefit from interventions to cover any deficits generated by the administrative management. The Court observed that, starting from 2017, the legislature has reduced the chamber of commerce fee that businesses pay by up to 50%. This reduction, combined with the obligation to transfer the savings resulting from spending containment rules to the State budget, has progressively eroded the budgets of the chambers of commerce, making the provisions no longer sustainable from 2017 to 2019 and incompatible with the constitutional framework. Therefore, the Constitutional Court declared – due to incompatibility with Articles 3 and 97 of the Constitution – the unconstitutionality of the provisions that required the chambers of commerce to pay the sums resulting from the spending reductions annually to a specific revenue chapter of the State budget from 1st January 2017 to 31st December 2019.

[omitted]

THE CONSTITUTIONAL COURT

[omitted]

gives the following

JUDGMENT

[omitted]

Conclusions on points of law

1.– The Second Civil Division of the Ordinary Court of Rome (*Tribunale ordinario di Roma*) has raised questions concerning constitutionality, with reference to Articles 3, 53, 97 and 118 of the Constitution, due to breach of the principles of reasonableness, proportionality, sound administration, and horizontal subsidiarity of Articles 61(1), (2), (5) and (17) of Decree-Law No 112/2008, as converted into law, Article 6(1), (3), (7), (8), (12), (13), (14) and (21) of Decree-Law No 78/2010, as converted into law, Article 8(3) of Decree-Law No 95/2012, as converted into law, and Article 50(3) of Decree-Law No 66/2014, as converted into law.

Paragraphs 1, 2, 5 and 17 of Article 61 of Decree-Law No 112/2008, as converted into law, lay down that: “1. As of 2009, the total expenditure incurred by the public administrations included in the consolidated income statement of the public administration, as identified by the National Institute of Statistics (*Istituto nazionale di statistica*, ISTAT) pursuant to Article 1(5) of Law No 311 of 30 December 2004, [...] is 30 per cent lower than that of 2007. To this end, the administrations shall immediately, and in any case within thirty days from the date of entry into force of the law converting the current Decree, adopt the necessary measures for compliance with the new spending limits. 2. In order to make best use of the professional skills available within public bodies, further reducing spending on studies and consulting services, the following amendments shall be made to Article 1(9) of Law No 266 of 23 December 2005, as amended: a) the words ‘to 40 per cent’ are to be replaced by ‘to 30 per cent’; b) lastly, the following sentence shall be added: ‘The expenditure established pursuant to the first sentence shall also include annual expenditure for studies and consulting services for public employees’. [...] 5. As of 2009, the public administrations included in the consolidated income statement of the public administration, as identified by the National

Institute of Statistics (ISTAT) pursuant to Article 1(5) of Law No 311 of 30 December 2004, shall not incur expenses for public relations, conferences, exhibitions, advertising or representation to an amount greater than 50 per cent of the expenditure incurred in 2007 for the same purposes. [...] 17. The amounts resulting from the reductions in expenditure and the higher revenues referred to in this Article [...] shall be paid annually by the bodies and administrations with financial autonomy into the dedicated revenue chapter of the State budget [...]. The amounts paid in accordance with the first sentence shall be reallocated to a dedicated current account fund [...]"

Paragraphs 1, 3, 7, 8, 12, 13, 14 and 21 of Article 6 of Decree-law No 78/2010, as converted into law, lay down that: "1. As from the date of entry into force of this Decree, the participation in the component bodies referred to in Article 68(1) of Decree-Law No 112 of 25 June 2008, as converted with amendments into Law No 133 of 6 August 2008, is honorary; it may give rise solely to the reimbursement of expenses incurred where this is provided for in existing law; attendance fees may not exceed 30 euros per daily session. [...] 3. Without prejudice to the provisions of Article 1(58) of Law No 266 of 23 December 2005, with effect from 1 January 2011, the indemnities, payments, attendance fees, salaries or other benefits under any name paid out by the public administrations, including independent authorities, under Article 1(3) of Law No 196 of 31 December 2009, to members of policy, management, and control bodies, boards of directors and component bodies under any name and to holders of offices of any kind, shall be automatically reduced by 10 per cent with respect to the amounts on 30 April 2010. Until 31 December 2017, the emoluments referred to in this paragraph may not exceed the amounts at 30 April 2010 as reduced pursuant to this paragraph. [...] 7. In order to make best use of the professional skills found within public bodies, as of 2011 the annual expenditure for studies and consultancy services, including those relating to studies and consultancy services awarded to public employees incurred by the public administrations under Article 1(3) of Law No 196 of 31 December 2009, including independent authorities, [...] may not exceed 20 per cent of that incurred in 2009. The granting of appointments in the absence of the requirements set out in this paragraph constitutes a disciplinary offence and gives rise to civil liability. [...] 8. As of 2011, the public administrations included in the consolidated income statement of the public administration, as identified by the National Institute of Statistics (ISTAT) pursuant to Article 1(3) of Law No 196 of 31 December 2009, including independent authorities, shall not incur expenditure for public relations, conferences, exhibitions, advertising and representation in excess of 20 per cent of the expenditure incurred in 2009 for the same purposes. In order to optimise the productivity of public employees and render the services of the public administrations more efficient, as of 1 July 2010, the organisation of conferences, days of celebration and parties, as well as inauguration ceremonies and other similar events by State administrations and agencies and the bodies and structures they supervise, shall be subject to the prior authorisation of the competent Minister. Authorisation shall be granted only when impossible to directly publish messages and speeches on the institutional website or to set up, for the same purposes, remote video-audio conferences, also through the institutional website. In any case, the authorised events, which shall entail no increase in the budget allocated for the aforesaid purposes, are to be held outside office hours. Participating staff are not entitled to receive overtime payments or allowances for any reason whatsoever. [...] 12. As of 2011, the public administrations included in the consolidated income statement of the public administration, as identified by the National Institute of Statistics (ISTAT) pursuant to

Article 1(3) of Law No 196 of 31 December 2009, including independent authorities, shall not incur expenditure for missions, including abroad, [...] for an amount exceeding 50 per cent of the expenditure incurred in 2009. Acts and contracts entered into in breach of the provision contained in the first sentence of this paragraph constitute a disciplinary offence and give rise to civil liability. The spending limit laid down by this paragraph may be exceeded in exceptional cases, subject to the adoption of a reasoned order by the governing body of the administration, to be made known in advance to the administration's control and auditing bodies. [...] As of the date of entry into force of this Decree, the temporary transfer allowances for missions abroad referred to in Article 28 of Decree-Law No 223 of 4 July 2006, converted into Law No 248 of 4 August 2006, are no longer due [...]. A Decree of the Ministry of Foreign Affairs in conjunction with the Ministry of Economy and Finance shall determine the measures and limits concerning the reimbursement of board and lodging expenses for personnel sent abroad. [...] 13. As of 2011, the annual expenditure incurred by the public administrations included in the consolidated income statement of the public administration, as identified by the National Institute for Statistics (ISTAT) pursuant to Article 1(3) of Law No 196 of 31 December 2009, including independent authorities, and solely for training purposes, must not exceed 50 per cent of the expenditure incurred in 2009. The aforementioned bodies principally carry out training activities through the Higher School of Public Administration (*Scuola superiore della pubblica amministrazione*) or their own training facilities. Acts and contracts entered into in breach of the provision contained in the first sentence of this paragraph constitute a disciplinary offence and give rise to civil liability. [...] 14. As of 2011, the public administrations included in the consolidated income statement of the public administration, as identified by the National Institute of Statistics (ISTAT) pursuant to Article 1(3) of Law No 961 of 31 December 2009, including independent authorities, shall not incur expenditure for an amount exceeding 80 per cent of the expenditure incurred in 2009 for the purchase, maintenance, hire or use of motor vehicles, nor for the purchase of taxi vouchers; the aforementioned limit may be exceeded only with regard to the year 2011 and solely as a consequence of existing multi-year contracts. This provision does not apply to vehicles used by the National Fire Brigade (*Corpo nazionale dei vigili del fuoco*) or for institutional services designated for the protection of public order and safety. Nor does it apply to vehicles used by the Central inspectorate for the protection of quality and fraud prevention concerning agri-food products (*Ispettorato centrale della tutela della qualità e repressione frodi dei prodotti agroalimentari*). [...] 21. The sums resulting from the reductions in expenditure referred to in this Article, with the exception of those referred to in the first sentence of paragraph 6, shall be paid annually by the bodies and administrations with financial autonomy into the dedicated revenue chapter of the State budget. [...]”.

Article 8(3) of Decree-Law No 95/2012, as converted, establishes: “3. Without prejudice to the measures to contain expenditure already provided for by the current provisions, in order to ensure the reduction of spending for intermediate consumption, transfers from the State budget to entities and bodies, including those set up in corporate form, endowed with financial autonomy and included in the consolidated income statement of the public administration as identified by the National Institute of Statistics (ISTAT) pursuant to Article 1(2) of Law No 196 of 30 December 2009 [...], shall be reduced by 5 per cent in 2012 and, from 2013, by 10 per cent of the spending on intermediate consumption in 2010. If, due to management operations, this reduction is not possible, the provisions of the subsequent sentences shall apply to the entities

concerned. Entities and bodies, including those set up in corporate form and with financial autonomy which do not receive funds from the State budget, shall adopt rationalisation measures to reduce spending on intermediate consumption in order to ensure savings in line with the measures set out in the preceding sentence; the sums resulting from this reduction shall be paid annually into the dedicated revenue chapter of the State budget by 30 June each year. For the year 2012, payment shall be made by 30 September [...]”.

Article 50(3) of Decree-Law No 66/2014, as converted into law, reads: “3. [...] Entities and bodies, including those set up in corporate form, with financial autonomy, which do not receive funds from the State budget, shall adopt rationalisation measures to reduce spending on intermediate consumption in order to ensure savings in line with the measure set out in the preceding sentence; the sums resulting from this reduction shall be paid annually into a dedicated revenue chapter of the State budget by 30 June each year [...]”.

Pending proceedings, the legislature intervened in the matter with new regulations. In order to simplify the framework of the containment measures, Article 1(590) et seq. of Law No 160 of 27 December 2019 (State budget for the financial year 2020 and multi-year budget for the three-year period 2020-2022) renders non-applicable, as of 2020, the previous legislation on rationalising public spending (except with regard to personnel), and the establishment, also from 2020, of a single limit linked to the average amount of expenditure for the purchase of goods and services in the three-year period 2016-2018 according to the approved budgets, increased by 10 per cent. This provision, however, has no direct effect on the main proceedings and is therefore not relevant to the constitutional review at hand.

1.1.— The referring court, in disregarding the arguments of the appeal, does not acknowledge that application of the challenged provision can be discriminatory also in relation to chambers of commerce that have merged and created a new entity, such as the Chamber of Commerce of Livorno and Grosseto (*Camera di commercio di Livorno e di Grosseto*), which is the applicant in the main proceedings. That being so, the referring court considers that it cannot settle the case without first resolving the questions concerning constitutionality raised by the appellant: “The dispute focuses precisely on whether or not the sums claimed by the Ministry of the Economy and Finance are due, pursuant to the provisions cited”. A pronouncement of unconstitutionality of the provisions at issue would, in fact, lead to the nullity of the basis of the Ministry’s claims and the justification for the payments made in the course of the proceedings.

The referring court also points out that, given their literal wording, it is impossible to reach a constitutionally compliant interpretation of the provisions in question.

1.2.— As to the lack of manifest groundlessness, the challenged provision is allegedly incompatible with Articles 3, 53, 97 and 118 of the Constitution.

The referring court points out that, from the standpoint of appropriateness and reasonableness, the aforementioned tax duty is disproportionate to the revenue which chambers of commerce obtain over time since it is based on fixed parameters and therefore liable to become out of date and no longer in line with the real economic situation of the chambers of commerce to which the challenged provisions have been applied. This would constitute another element of incompatibility with the principle of sound administration under Article 97 of the Constitution.

The provisions under review are allegedly incompatible with Articles 3, 53, 97 and 118 of the Constitution. A number of aspects are possibly unconstitutional. The dubious proportionality (Articles 3 and 53 of the Constitution) between the burdens imposed on

these entities with functional autonomy and the corresponding benefit to the Treasury, inasmuch as the interests protected by the chambers of commerce and pertaining to their members are frustrated, hindering proper and economic management of their administrative tasks due to the purely financial and inadequately defined benefits, undermining the principle of fairness and sound administration (Article 97 of the Constitution). Another aspect is the excessive hindrance (rather than improvement) to management savings achieved by bodies and entities falling within the category of public administration (as per the ISTAT list), including chambers of commerce, undermining the principles of intrinsic reasonableness, proportionality, sound administration, and horizontal subsidiarity (Articles 3, 97, and 118 of the Constitution). An ongoing levy is imposed predominantly on the assets of members and persons which are required to make compulsory payments to the chamber of commerce, with no regard for the principles (of respect for the ability to pay and of progressiveness) enshrined in Article 53 of the Constitution.

2.– As a preliminary point, the plea of inadmissibility raised by the State Counsel's Office, according to which the objections raised by the referring court are contradictory and the terms of the questions have not been fully clarified, cannot be upheld, since the order is sufficiently justified with regard to the reasons for the alleged incompatibility between the challenged provisions and the constitutional parameters referred to.

Nor can the plea of inadmissibility regarding the contradictory nature of the remedy sought be upheld; it is in fact clearly discernable: although the referring court initially provides a lengthy description of the particular situation of the Chamber of Commerce of the Maremma and Tyrrhenia (*Camera di commercio della Maremma e del Tirrenia*), it is clear that the order challenges the provisions that require only chambers of commerce to make payments in favour of the State budget.

The subject matter of the decisions is thus circumscribed as follows: from the grounds and the overall content of the referral order, it is apparent that the questions raised concerning the parameters referred to regard the challenged provisions only in relation to their application to chambers of commerce, insofar as they lay down that the sums deriving from the required reductions in spending are to be paid annually into a dedicated revenue chapter of the State budget. The possibility of limiting the subject matter of the dispute in the constitutional review to only part of the challenged provision or provisions – as inferred from the referral order – is well established in constitutional case law (among many, see Judgments Nos 262/2020, 108/2019, 35/2017, 203/2016 and 244/2011).

3.– That being so, the questions concerning the constitutionality of Articles 61(1), (2), (5) and (17) of Decree-Law No 112/2008, as converted into law, 6(1), (3), (7), (8), (12), (13), (14) and (21) of Decree-Law No 78/2010, as converted into law, 8(3) of Decree-Law No 95/2012, as converted into law, and 50(3) of Decree-Law No 66/2014, as converted into law, are well founded in reference to Articles 3 and 97 of the Constitution, as illustrated below.

3.1.– Applying these provisions to chambers of commerce is unreasonable given their specific financial autonomy, which precludes the possibility of obtaining adequate funding from the State and interventions to make good any deficits created by their administrative management.

In order to understand the questions of constitutionality, it is necessary to describe the specificities of chambers of commerce. Chambers of commerce are self-sufficient: Article 1(1) of Law No 580 of 29 December 1993 (The reorganisation of chambers of commerce, industry, crafts and agriculture) explicitly states, in fact, that they are

autonomous bodies governed by public law serving the general interest of the business system, promoting local economic development in their operating area (acting as representatives of the businesses that belong to the various sectors of the provincial economy, providing support and promoting the general interests of those businesses).

This definition is confirmed by the case law of this Court, which classifies them as “a local public body endowed with functional autonomy, which enters with full rights, forming a constitutive part of it, into the system of local authorities in accordance with Article 118 of the Constitution” (Judgment No 477/2000).

The nature of chambers of commerce has also been described as ‘amphibious’, meaning that they serve as both “representative organs of commercial categories” and “instruments for the pursuit of public policies”: due to their public nature they are classified as “entities of public law with legal personality” (Judgments Nos 225/2019 and 261/2017).

Therefore, the concept of ‘functional autonomy’ includes not only self-government and organisational and functional self-administration but also financial autonomy. This refers to the absence of ongoing State funding and interventions to ensure financial recovery in the event of deficits accumulated through ordinary management.

For this reason, the relevant decision-making bodies of chambers of commerce must ascertain coverage for all management decisions that have economic and financial consequences for the budget. This must include a specification of the annual and multi-year charges for expenses and any reduction in revenue in order to maintain constant equilibrium in their accounting and cash balances, and to address any deviations promptly before their accumulation produces significant deficits that cannot be repaired using their own resources.

It is worth noting that, in this regard, Article 1(1)(r) of Legislative Decree No 219/2016, amending Article 18 of Law No 580/1993, regulates in detail the resources allocated to chambers of commerce by linking their funding to chamber of commerce fees. The new legislation removed the provision that had included revenues and contributions deriving from national laws, regional laws, and agreements provided in relation to the responsibilities of chambers of commerce among their sources of funding.

In this way, chamber of commerce fees have become the primary means of supporting initiatives to protect and develop the economic sectors capable of generating growth and employment effects.

That being so, by reducing the resources available (now mainly guaranteed through the fees paid by businesses), the challenged provision ultimately frustrates the expectations of the companies that have paid the annual fee of the chambers of commerce.

In addition, the legislature has reduced the chamber of commerce fees that businesses are required to pay (Article 28 of Decree-Law No 90 of 24 June 2014, containing “Urgent measures for administrative simplification and the transparency and efficiency of judicial administration”, converted, with modifications, into Law No 114 of 11 August 2014) by 35 per cent for 2015, 40 per cent for 2016, and 50 per cent from 2017 onwards.

These reductions, progressively impacting on the budgets of the chambers of commerce, have, since 2017 – the year in which the 50% reduction of chamber of commerce fees was introduced – rendered the burdens imposed by the challenged provisions no longer sustainable and incompatible with the provisions of the Constitution. As a result, from 2017 until 31 December 2019 (effective from 1 January 2020, due to the effects of Law No 160/2019, which, in its Article 1(590), lays down that “the rules on

containing and reducing spending” no longer apply and are currently under constitutional review), the requirement to transfer the savings to the State seriously undermined the sustainability of economic and financial management, giving rise to constraints on the budgets of the chambers of commerce, whose income has effectively been halved since the reduction took effect.

Although the imposition of spending rules can be considered appropriate for the purposes of the provisions under review, which were introduced in the context of a severe economic crisis, the requirement to transfer savings to the State budget does not appear to be equally consistent with the objective of the provisions, nullifying the efforts of the chambers of commerce to make savings while keeping the overall balance of consolidated expenses unchanged.

Balancing the wider public finances cannot be achieved by ‘unbalancing’ the accounts of the chambers of commerce. Indeed, it is self-evident that achieving a macroeconomic balance through the related imbalance of the chamber system constitutes inherent unreasonableness.

Moreover, this also has undeniable negative effects on services for businesses.

3.2.– Furthermore, the mechanism outlined in the challenged provisions is not reasonable. Not only does it have a negative effect on the complete fulfilment of the interests protected by these entities and pertaining to their members, but it also hinders the proper and effective management of the administrative tasks assigned to chambers of commerce, to the detriment of the principles of fairness and sound administration set forth in Article 97 of the Constitution.

The constitutional perspective thus summarised emphasises the validity of the questions raised with regard to Articles 3 and 97 of the Constitution from the standpoint of reasonableness and the general principle of balancing the budget, an essential objective of chambers of commerce.

4.– All that has been said generally applies to each group of provisions challenged by the referring court.

4.1.– As previously mentioned, the provisions of Article 61(1), (2), (5) and (17) of Decree-Law No 112/2008, as converted into law, aim to contain the total spending incurred by public administrations included in the consolidated income statement of the Public Administration. These provisions provide for a reduction in spending, with varying percentages, for studies and consulting services, including those awarded to public employees, or for public relations, conferences, exhibitions, advertising, and representation. On one hand, these provisions contain a series of standardised and undifferentiated restrictions on the administrative management of the entities included in the consolidated statement. On the other hand, they envisage that the amounts resulting from the spending cuts and any additional revenues are to be paid into a dedicated revenue chapter of the State budget to be allocated to public spending on an annual basis.

In this way, through the requirement to transfer the savings achieved by chambers of commerce in favour of the State budget, the challenged provisions also deprive them of the sums businesses pay for the services they provide. At the same time, the functional autonomy principle, which consists in the self-sufficiency of resources, to ensure the entities can perform their functions, is breached, altering the budget balance of the individual entities.

The principle of reasonableness laid down in Article 3 of the Constitution is therefore breached because part of the funds that could be allocated for the institutional functions of the chambers of commerce to support businesses in the various forms

envisaged by the specific provision, are diverted to the general current expenditure of the State.

Similarly, the legislation in question breaches the principle of budget balancing and sound administration, since it deprives the natural recipients of any improvements to their managerial efficiency, without even ascertaining beforehand that any such improvement exists.

4.2.– The same arguments also apply to the provisions of Article 6(1), (3), (7), (8), (12), (13), (14) and (21) of Decree-Law No 78/2010, as converted into law. These rules determine a series of cuts regarding chambers of commerce and require sums to be paid into the State budget. The provisions under review show an unreasonable discrepancy between their specific content, their economic and financial viability, and their impact on administrative efficiency and the budget balance. And it is quite clear that this also entails a negative evaluation in terms of the reduction of the organisational autonomy of the chambers of commerce.

4.3.– Article 8(3) of Decree-Law No 95/2012, as converted into law, is also incompatible with Articles 3 and 97 of the Constitution, for the same reasons concerning the provisions previously examined.

The provision is relevant insofar as it requires a reduction in spending on intermediate consumption. The provision establishes standardised limitations on the individual management of chambers of commerce, requiring sums resulting from spending cuts for intermediate consumption to be paid “annually” – thereby introducing a multi-year system – into a dedicated revenue chapter of the State budget.

Through the obligation to transfer the results of the cost savings achieved by the Chambers of Commerce to the State budget, the provisions in question also divert funds paid by businesses for institutional purposes.

In doing so, the principle of functional autonomy, which consists, in relation to the question at hand, in the mandatory self-sufficiency of resources to ensure the balance of the individual budget, is also infringed.

4.4.– Article 50(3) of Decree-Law No 66/2014, as converted into law, substantially replicates Article 8(3) of Decree-Law No 95/2012, as converted into law, and, for the reasons already illustrated, is incompatible with Articles 3 and 97 of the Constitution.

5.– For the reasons set out above, and in the light of the acknowledged specificity of the circumstances regarding chambers of commerce, the following provisions must be held to be unconstitutional for breach of Articles 3 and 97 of the Constitution: Articles 61(1), (2), (5) and (17) of Decree-Law No 112/2008, as converted into law, Article 6(1), (3), (7), (8), (12), (13), (14) and (21) of Decree-Law No 78/2010, as converted into law, Article 8(3) of Decree-Law No 95/2012, as converted into law, Article 50(3) of Decree-Law No 66/2014, insofar as they prescribe, only with regard to their application to chambers of commerce, industry, crafts, and agriculture from 1 January 2017 to 31 December 2019, that the sums resulting from the required reductions in spending are to be paid annually into a specific revenue chapter of the State budget.

6.– The further objections raised by the referring court are subsumed by the Court’s decision to declare the unconstitutionality of the provisions indicated above.

ON THESE GROUNDS

THE CONSTITUTIONAL COURT

1) *declares* that Article 61(1), (2), (5) and 17 of Decree-Law No 112 of 25 June 2008 (Urgent measures for economic development, simplification, competitiveness, the stabilisation of public finance, and tax equalisation), as converted with amendments into

Law No 133 of 6 August 2008, is unconstitutional insofar as it lays down, only in relation to its application to chambers of commerce, industry, crafts, and agriculture from 1 January 2017 to 31 December 2019, that the sums resulting from the required spending cuts are to be paid annually into a specific revenue chapter of the State budget;

2) *declares* that Article 6(1), (3), (7), (8), (12), (13), (14) and (21) of Decree-Law No 78 of 31 May 2010 (Urgent measures for financial stabilisation and economic competitiveness), as converted with amendments into Law No 122 of 30 July 2010, is unconstitutional insofar as it lays down, only in relation to its application to chambers of commerce, industry, crafts, and agriculture from 1 January 2017 to 31 December 2019, that the sums resulting from the required spending cuts are to be paid annually into a specific revenue chapter of the State budget;

3) *declares* that Article 8(3) of Decree-Law No 95 of 6 July 6 2012 (Urgent measures for the revision of public spending with no change to services for citizens and measures to strengthen the capital of banking companies), as converted with amendments into Law No 135 of 7 August 2012, is unconstitutional insofar as it lays down, only in relation to its application to chambers of commerce, industry, crafts, and agriculture from 1 January 2017 to 31 December 2019, that the sums resulting from the required spending cuts are to be paid annually into a specific revenue chapter of the State budget;

4) *declares* that Article 50(3) of Decree-Law No 66 of 24 April 2014 (Urgent measures for competitiveness and social justice), as converted with amendments into Law No 89 of 23 June 2014, is unconstitutional insofar as it lays down, only in relation to its application to chambers of commerce, industry, crafts, and agriculture from 1 January 2017 to 31 December 2019, that the sums resulting from the required spending cuts are to be paid annually into a specific revenue chapter of the State budget.

Decided in Rome, at the seat of the Constitutional Court, Palazzo della Consulta, on 14 September 2022.

Signed by:

Silvana SCIARRA, President

Angelo BUSCEMA, Judge Rapporteur