



C/2024/1400

19.2.2024

**Request for a preliminary ruling from the Consiglio di Stato (Italy) lodged on 5 December 2023 —
Cividale SpA, Flag Srl v Ministero dello Sviluppo Economico and Others**

(Case C-746/23, Cividale and Flag)

(C/2024/1400)

Language of the case: Italian

Referring court

Consiglio di Stato

Parties to the main proceedings

Appellants: Cividale SpA, Flag Srl

Respondents: Ministero dello Sviluppo Economico, Direzione Generale per l'incentivazione delle attività imprenditoriali del Ministero dello Sviluppo Economico, Dipartimento per lo sviluppo e la coesione economica del Ministero dello Sviluppo Economico, Direzione Generale per l'incentivazione delle attività imprenditoriali del Ministero dello Sviluppo Economico-Divisione X

Questions referred

1. Can a measure such as that governed by the national legislation referred to in paragraph 20 [of the original version of the present order for reference], and in particular the measure provided for in Article 2(2)(a) of Ministerial Decree No 73/2004, be classified as 'aid' within the meaning and for the purposes of Articles 107 and 108 TFEU and Council Regulation (EU) [EC] No 659 of 22 March 1999? ⁽¹⁾
2. Can a measure such as that governed by the national legislation referred to in paragraph 20 [of the original version of the present order for reference], and in particular the measure provided for in Article 2(2)(b) of Ministerial Decree No 73/2004, be classified as 'aid' within the meaning and for the purposes of Articles 107 and 108 TFEU and Council Regulation (EU) [EC] No 659 of 22 March 1999?

⁽¹⁾ Council Regulation (EC) No 659/1999 of 22 March 1999 laying down detailed rules for the application of Article 93 of the EC Treaty (OJ 1999 L 83, p. 1).