

**Question for written answer E-002224/2019
to the Commission**

Rule 130

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Subject: New Italian decree (Decreto Crescita) and impact on personal income tax

On 30 April 2019, the Italian government approved its *Decreto Crescita* on urgent measures for economic growth. This decree provides that, as of 1 January 2020, any employee, self-employed professional or entrepreneur who becomes an Italian tax resident and commits to remain an Italian tax resident working in the Italian territory for the subsequent two years, regardless of role or qualification, will be subject to Italian income tax on only 50 % of their income.

1. Did the Commission receive advance notification of this decree from the Italian Government and has it been included in its evaluation for Italy's European Semester country report?
2. Will it establish whether this measure is compatible with EU competition law, or whether it actually constitutes State aid, given that in practice – although applicable to all non-residents – it is targeted at professional football players and could affect trade between Member States and distort competition in the sector?
3. Does it believe that it is time to put forward an action plan to ensure fairer personal income taxation in the Member States and to provide a framework for regulating tax incentives and conditions for residence in the EU?