

**Question for written answer E-005250/2020
to the Commission**

Rule 138

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Subject: Tax deductions for personal protective equipment

The Revenue Agency in Italy has decided to significantly reduce the amounts deductible by businesses and the self-employed when purchasing personal protective equipment in connection with the COVID-19 emergency.

This deduction has gone from an initial 60% to 15.6423% of the expenditure incurred, owing to the many applications for which there no financial coverage.

It should be remembered that the use of personal protective equipment is mandatory for the protection of public health and is one of the main priorities of the European Union.

In light of the foregoing:

1. Does the Commission consider that direct intervention is possible in the form of non-repayable funding to meet the expenses outlaid by the Italian State, which has been acting to protect citizens' health, in accordance with the founding principles of the European Union, ?
2. Alternatively, would the Commission consider excluding this item of expenditure from the calculation of the annual deficit as it is a necessary expenditure for the protection of the lives of millions of citizens intended to allow, where possible, people to continue to work under safe conditions, thus limiting the ensuing economic damage?