

Question for written answer E-005909/2020
to the Commission
Rule 138
Elena Lizzi (ID)

Subject: New tax relief measures in Italy and compliance with state aid and competition rules

Article 27 of Decree Law No 104 of 14 August 2020, which was converted into law by means of the law of 13 October 2020, introduces a 30% reduction in the total social security contributions to be paid for employees of companies located in regions that in 2018 had a per capita GDP lower than 75% of the EU-27 average, or a per capita GDP between 75% and 90% of that average and an employment rate lower than the national average.

The tax relief is granted from 1 October to 31 December 2020, subject to authorisation by the Commission, in keeping with the conditions laid down as part of the temporary framework for state aid measures to support the economy in the current COVID-19 emergency (communication of 19 March 2020).

The agricultural sector and domestic employment contracts are excluded, but not other sectors, such as road haulage on behalf of third parties, which are formally recognised as competitively sensitive at European level.

In the light of the above, can the Commission say:

1. whether it intends to authorise the tax relief provided for in Article 27 of the decree law subject to compliance with the conditions referred to above?
2. whether it regards the exclusion of certain sectors (agriculture and domestic employment) from the tax relief measures to be compatible with state aid and competition rules?
3. whether there would be grounds for adding road haulage on behalf of third parties to the sectors referred to above?