

**Question for written answer E-004013/2021
to the Commission**
Rule 138
Ignazio Corrao (Verts/ALE)

Subject: Accumulation of funding under the Sicily Rural Development Programme (RDP) with other types of support in the form of a tax credit.

Italy has introduced the 'Agricoltura 4.0' law, under which a tax credit is granted to farmers on investments in new capital goods. The law states that the tax credit may be 'accumulated with other benefits relating to the same costs, provided that the total cost incurred is not exceeded as a result'¹, which includes, therefore, the non-repayable contributions made under the RDP.

However, the Sicily Regional Government² has stipulated that such accumulation is feasible only 'within the limits laid down in Annex II to Regulation (EU) No 1305/2013 – i.e. without exceeding the maximum amounts established in that Annex and set out in the Programme', which in the case of Sicily equal the non-repayable contribution and mean that no further support can be accumulated.

Given that these are different types of support (a tax credit under Article 1(192) of Law No 160/2019 and an RDP contribution), can the Commission clearly state whether it will permit the accumulation of aid up to 100% of the tax base for the purchase of new capital goods, so that the non-repayable contributions under the Sicily RDP can be combined with the support for the remaining 50-30% in the form of a tax credit?

¹ Article 1(192) of Law No 160/2019

² Notice No 66433 of 18/12/2020 of the Director-General of the Department of Agriculture, certified by COMAGRI in Letter No ARES (2020) 6839797 of 17 November 2020