

**Priority question for written answer P-004407/2019
to the Commission**

Rule 138

Raffaele Fitto (ECR)

Subject: Aid scheme for economic limited partnerships based in southern Italy

Article 44a of Decree-Law No 34 of 2019 (the 'Growth Decree'), converted, with amendments, into Law No 58 of 2019, has provided for tax relief to promote economic limited partnerships of companies based in southern Italy with other companies established in southern Italy. The aid consists of the option of transferring from the partnership to its drawer the deferred tax assets (DTA) of each individual undertaking and converting them into a tax credit, in exchange for payment of an annual fee determined by applying a 1.5 % tax rate to the difference between the DTA and the taxes paid.

Under Article 108, the effectiveness of this measure is subject to its prior notification to the European Commission or, where necessary, its authorisation by the Commission.

This type of tax relief has already been used in Italian law pursuant to Decree-Law No 225 of 2010 and Article 11 of Decree-Law No 59 of 3 May 2016, where it was declared to be compatible with Union rules on state aid.

Accordingly – also and above all to protect small-scale local savings – can the Commission say whether the tax relief scheme provided for in Article 44a of Decree-Law No 34 of 2019 is compatible with EU law?