

**Priority question for written answer P-000145/2024
to the Commission**
Rule 138
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Subject: Tax regulations in the non-profit sector in Italy

The Non-Profit Sector Code, which entered into force in Italy by means of Legislative Decree No 117 of 3 July 2017, regulates the activities of entities on the RUNTS (National Single Register for the Non-Profit Sector). The non-profit sector plays an important role in the European and Italian economy; as it stands, RUNTS has more than 116 000 members, and their turnover accounts for 5 % of Italy's annual GDP.

The Commission has not yet approved the content of Title X of the Non-Profit Sector Code, which lays down the tax rules for its member companies. That oversight is very damaging for the entities in question, as it prevents them from accessing a reliable tax framework that they can use to set their course properly and benefit from the advantages provided for in that title. If that inaction continues, it could damage Italian non-profit organisations, which have, with a view to establishing their own legal structure, been awaiting the Commission's decision for years.

In view of the above:

1. What will the next steps be in the process of authorising Title X of the Non-Profit Sector Code?
2. Taking into account the problems that a further delay would create for Italian non-profits, within what timeframe does the Commission expect to give its opinion on Title X?

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