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Factsheet for case IT-2020-12/451

## Suspension of tax deductions, social security and welfare contributions and premiums for compulsory insurance

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Country	Italy, applies nationwide
Time period	Temporary, 17 March 2020 - 30 April 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Direct or indirect financial support
Case created	10 April 2020 (updated 21 April 2020)

### Background Information

Decree Law No. 18/2020 of 17 March 2020 set a legal framework for the suspension of payments of tax deductions, social security and welfare contributions, and insurance premiums for compulsory insurance for work-related accidents (INAIL) until 30 April 2020. The measures are differentiated according to the economic sector, the size and location of the company, and aimed at sustaining specific sectors and workers (such as national sport federations, theaters and cinemas, pubs and restaurants, and domestic workers) that are considered most affected by the Covid-19 crisis. The decree extends measures already introduced by Decree Law No. 9/2020 of 2 March 2020 for tourist-accommodation businesses, travel and tourism agencies and tour operators (art. 8).

### Content of measure

The terms for the payment of tax deductions, social security and welfare contributions, and contributions to the compulsory insurance for work related accidents are suspended until the end of May payable by domestic employers, which are to be carried out by June 10 (art. 36), as well as for some production sectors and companies most affected from the emergency, to be carried out starting from May (art. 61). Among the production sectors and companies included are culture, tourism, entertainment, sports, fairs, management of transport services, management of bus and railway stations, subways, maritime or airport, games and bets,

spas, amusement parks, catering and canteens, educational services, event organizers. Beyond these sectors, the suspension is granted to companies with an amount of revenues not exceeding 2 million euros.

## Use of measure

No information available.

## Actors, target groups and funding

Actors	Target groups	Funding
National government	Sector specific set of companies	National funds

## Social partners

Role of social partners	No involvement
Form of involvement	No involvement

Social partners were not involved in the decision making process

## Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

## Sources

- 02 March 2020: DECRETO-LEGGE 2 marzo 2020, n. 9 Misure urgenti di sostegno per famiglie, lavoratori e imprese connesse all'emergenza epidemiologica da COVID-19 ([www.gazzettaufficiale.it](http://www.gazzettaufficiale.it))
- 17 March 2020: DECRETO-LEGGE 17 marzo 2020, n. 18 ([www.normattiva.it](http://www.normattiva.it))
- 08 April 2020: Decree-law 8 April 2020, no. 23 (Misure urgenti in materia di accesso al credito e di adempimenti fiscali per le imprese, di poteri speciali nei settori strategici, nonche' interventi in materia di salute e lavoro, di proroga di termini amministrativi e processuali) Misure urgenti in materia di accesso al credito e di adempimenti fiscali per le imprese, di poteri speciali nei settori strategici, nonche' interventi in materia di salute e lavoro, di proroga di termini amministrativi e processuali. (20G00043) (GU n.94 del 8-4-2020 ) ([www.normattiva.it](http://www.normattiva.it))