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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 - 31 May 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Deferral of payments
Case created	10 April 2020 (updated 29 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). To be suspended are those contribution with a legal deadline for compliance and payment over a period of time from March 2, 2020 to April 30, 2020 and, from March 2, 2020 to May 31, 2020 for professional and amateur sports associations and clubs. 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 recipients of the suspension are:

- private employers (also domestic employers and companies in the agricultural sector);
- companies in the tourism, culture, entertainment, recreational, catering, nursery, transport, third sector and tourism-hospitality businesses, travel and tourism agencies and tour operators;

- self-employed workers (craftsmen, traders, farmers);
- sports clubs and associations;
- companies with an amount of revenues not exceeding 2 million euros;
- freelancers registered in the Separate Social Security Fund.

The social security and welfare contributions subject to suspension are those with a legal deadline for compliance and payment over a period of time from 23 February to 30 April 2020.

The payment of suspended social security and welfare contributions, must be carried out without the application of penalties and interest, by 31 May 2020 or also by installments, up to a maximum of five equal monthly installments, starting from the month of May 2020.

For national sports federations, associations, professional and amateur clubs, the payment has been postponed to 30 June 2020 or also by installments, up to a maximum of five monthly installments of the same amount, starting from June 2020.

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)

- 17 March 2020: DECRETO-LEGGE 17 marzo 2020, n. 18 (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)