

**Question for written answer  
to the Commission**

Rule 138

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Subject: New Italian decree (Decreto Crescita) and impact on personal income tax

On 30 April 2019, the Italian government approved its Decreto Crescita on urgent measures for economic growth. This decree foresees that as of 1st January 2020, any employee, self-employed professional, or entrepreneur who becomes an Italian tax resident and commits to remain an Italian tax resident for the following two years, working in the Italian territory regardless of his/her role or qualification will be subject to the Italian income tax on only 50% of his/her income.

- Has the Commission be notified in advance by the Italian government of this measure and has the Commission include it in its evaluation for the country report of Italy as part of the European Semester process?

- Does the Commission plan to assess whether this measure is compatible with EU competition law and does constitute state aid, given that in practice although available for all non-resident, it is targeted at football players and could affect trade between Member States and distort competition in this sector?

- Does the Commission believe that it is time to present an action plan for fairer personal income taxation in Member States and to provide a framework to regulate tax incentives and conditions for residency in the Union?