

### IN THIS EDITION



1. Closure of the production and commercial activities from 26.03.2020 and activities not affected by such closure
2. The legal deferral of financing and leasing instalments in favour of small and medium-sized enterprises and free-lancers

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### **Closure of the production and commercial activities from 26.03.2020 and activities not affected by such closure**

For all VAT-subjects

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The Presidential Decree dated 22 March 2020 has established the closure of the production and commercial activities from 26 March 2020 and defined which activities are exempted from such closure (please find the complete text of the Decree in the Internet at the following link: [http://www.governo.it/sites/new.governo.it/files/dpcm\\_20200322.pdf](http://www.governo.it/sites/new.governo.it/files/dpcm_20200322.pdf)).

The companies allowed to carry on their activities are the following:

- 1) those which have an ATECO code as per Appendix 1 to the aforementioned decree;
- 2) those without an ATECO code as per above mentioned Appendix 1 and/or which should therefore be shut down, but which organise their activity by means of "smart working";
- 3) those which are essential for the maintenance of the activities listed in Appendix 1 to the aforementioned Decree, as well as for the maintenance of services of public interest and essential services (public services, essential services under Law 146/1990), subject to notification to the Prefecture (in the Autonomous Province of Bolzano to the Government Commissioner) of the province in which the business activity is carried out. Please note that based on this notification, the business activity may continue until a possible closure order by the Prefect (or Government Commissioner);

- 4) those operating production plants that allow cyclical production, subject to notification to the Prefecture (in the Autonomous Province of Bolzano to the Government Commissioner) of the province in which the business activity is carried out;
- 5) those operating activities in the sectors of production, transport, trade and delivery of medicines, medical technologies and articles for doctors and surgeons as well as the agricultural and food sectors;
- 6) those operating in the space and defence as well as in other sectors considered strategic for the national economy, subject to the respective authorization by the Prefecture (in the Autonomous Province of Bolzano of the Government Commissioner) of the province in which the business activity is carried out;
- 7) the free-lancers (with the recommendation to carry out their activity, as far as possible, by means of "smart working").

Our firm finalised the drafts for the communications according to the above point 3) [https://www.bureauplattner.com/wp-content/uploads/2020/03/Modello\\_A\\_Filiere\\_BILING-ID-1847691.pdf](https://www.bureauplattner.com/wp-content/uploads/2020/03/Modello_A_Filiere_BILING-ID-1847691.pdf) and point 4) [https://www.bureauplattner.com/wp-content/uploads/2020/03/Modello\\_B\\_BILING-ID-1847692.pdf](https://www.bureauplattner.com/wp-content/uploads/2020/03/Modello_B_BILING-ID-1847692.pdf), in bilingual version for the Autonomous Province of Bolzano, as well as the corresponding draft for the communication as of point 3) <https://www.bureauplattner.com/wp-content/uploads/2020/03/Comunicazione-ai-sensi-dell'art.-1-lett.-d-DPCM-del-22-marzo-2020-ID-1845689-1.pdf> and point 4) <https://www.bureauplattner.com/wp-content/uploads/2020/03/Comunicazione-ai-sensi-dell'art.-1-lett.-g-DPCM-del-22-marzo-2020-ID-1848627.pdf>, which apply in the remaining national territory. Please note that such communications have to be notified by certified e-mail („PEC“).

For the purpose of any possible authorisation according to point 6) above, please contact your competent consultant at our firm.

## 2

### **The legal deferral of financing and leasing instalments in favour of small and medium-sized enterprises and free-lancers**

For all VAT-subjects

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Article 56 par. 2 of the Law Decree n. 18 of 17 March 2020 has stated the legal deferral of all repayment instalments related to financing and/or leasing instalments, including interests and additional expenses, due within 30 September 2020 (included the instalment possibly due on 30 September 2020). Interest accrued during the before said period of legal deferral is due only after 30 September 2020. The deferral request must be formulated by way of a simple communication – which we recommend to notify by means of a certified e-mail “PEC” – which must include a self-declaration certifying the small or medium size of the company and that the lack of liquidity has been caused by the general spread of the coronavirus.

Based on the presumption that the majority of the small and medium sized activities with ongoing financing/leasing agreements will request such deferral, our firm has prepared a bilingual draft hereof, at your disposal at the following link: <https://www.bureauplattner.com/wp-content/uploads/2020/03/Erklärung-gemäß-Art.-56-Abs-2-G.D.-17.03.20-ID-1848246.pdf> und <https://www.bureauplattner.com/wp-content/uploads/2020/03/Comunicazione-ai-sensi-dellart.-56-comma-2-D.L.-17.03.20-n-18-ID-1848189.pdf>.

The key data for classification as a small or medium-sized enterprise (the deferral in question also applies to micro-enterprises) can be found in the following link: <https://www.bureauplattner.com/wp-content/uploads/2020/03/Definizione-PMI.pdf>.

Please note that all banking institution offer deferral options, also for large companies not included in the category of small and medium enterprises and free-lancers for which the legal deferral has been ordered; several banking institutions already offer deferrals beyond 30 September 2020, whereby these deferrals should always be based on the maintenance of the agreed interest rate. We therefore recommend to get in touch as soon as possible with the banking institutions with which financing exist (entities, private individuals with ongoing financing for first home as well as in case of other financings) in order to covenant useful deferral agreements.



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