



Italy: COVID-19 operating instructions for businesses

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Tax Alert

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Offices

Milan

Via Vittor Pisani 31, 20124
T: +39 02 676441

Ancona

Via I° Maggio 150/a, 60131
T: +39 071 2916378

Bologna

Via Innocenzo Malvasia 6, 40131
T: +39 051 4392711

Florence

Viale Niccolò Machiavelli 29, 50125
T: +39 055 261961

Genoa

P.zza della Vittoria 15/12, 16121
T: +39 010 5702225

Naples

Via F. Caracciolo 17, 80122
T: +39 081 662617

Padua

Piazza Salvemini 2, 35131
T: +39 049 8239611

Perugia

Via Campo di Marte 19, 06124
T: +39 075 5734518

Pescara

P.zza Duca D'Aosta 31, 65121
T: +39 085 4210479

Rome

Via Adelaide Ristori 38, 00197
T: +39 06 809631

Turin

C.so Vittorio Emanuele II 48, 10123
T: +39 011 883166

Verona

Via Leone Pancaldo 68, 37138
T: +39 045 8114111

Range of new rules: temporary closures, measures to be adopted in the production sector, temporary layoffs in agreement with the trade unions

The new Coronavirus disease ('COVID-19') is currently spreading throughout the Italian peninsula and is prompting many questions about personnel management and how to safeguard health and safety in the workplace.

Based on the information provided so far by the Italian ministries, KPMG - Studio Associato can provide the following operating instructions, which employers should follow in order to prevent the spreading of contagion from COVID-19 in the workplace.

Because the situation is evolving rapidly it will be necessary to update these instructions as we go along, to reflect the spread of the contagion and the information provided by the health and governmental authorities. This Tax Alert therefore supplements or [Tax Alert of 10 March 2020](#).

Temporary closures

The Prime Ministerial Decree of 11 March 2020 has ordered the temporary closure of:

- retailers (except for food stores and specified shops selling essential items);
- markets (except for food stalls);
- restaurants, bars and any other places serving food or drinks, except for:
 - a) canteens and providers of permanent catering services, provided they keep people at least one metre apart;
 - b) home-delivery takeaways whose packaging and transport meet health and hygiene standards;
 - c) sellers of food and drinks at service and petrol stations, train stations, airports, lake ferry terminals and hospitals, always provided they keep people at least one metre apart;
 - d) hairdressers and beauticians.

Subject to compliance with health and hygiene rules, banks, financial institutions and insurance undertakings remain open for business, as do businesses operating in the zootechnical and agricultural and food industries, including their supply chains.

Measures that employers must adopt in Italy

In light of the recommendations made in the Prime Ministerial Decree of 11 March 2020 it would be advisable for businesses to make maximum use of smart working and homeworking, or encourage workers to take holidays or leave. The terms of pay and employment for work in normal conditions should continue to be applied.

With particular reference to the production sector, and in accordance with the indications given in the Prime Ministerial Decree of 11 March 2020, businesses are recommended to:

- adopt anti-contagion safety procedures;
- provide workers with personal protection equipment if it is not possible to implement the main containment measure, which is to keep workers at least one metre apart.

Further recommendations are to:

- restrict movement around the premises to the utmost degree;
- stagger access to communal areas;
- encourage sanitization of the workplace;
- temporarily close departments that are not indispensable to production;
- use social safety nets to reduce the number of workers in the workplace.

Given the very particular circumstances, it is possible that it would be unlawful for an employee to refuse to stop working.

Collaboration between businesses, employer associations and trade unions

To implement the above measures in the production sector, agreements between employer associations and trade unions are being encouraged.

It will be desirable for employers and trade unions to work together closely to regulate, as far as possible, production cycles, shifts and - where necessary - access to social safety nets.

New measures are expected over the next few days, to simplify access to temporary lay-off schemes.

Please note that the measures commented in these Tax Alerts may change and/or be extended in light of the evolving situation and national and international directives.

Contacts

KPMG, Tax & Legal

Filippo Lo Castro

Labour Law Team

E: flocastro@kpmg.it

T: +39 051 4392711

Matteo Azzurro

Labour Law Team

E: mazzurro@kpmg.it

T: +39 02 67644821

Antonio Falcone

Labour Law Team

E: afalcone@kpmg.it

T: +39 051 4392711

Kristina Kopaneva

Labour Law Team

E: kkopaneva@kpmg.it

T: +39 051 4392711

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