



Italy: COVID-19

Urgent measures to limit the spread of Coronavirus

Tax & Legal Alert

24 March 2020



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

On 22 March, the Italian government published a Decree, introducing urgent measures to limit the spread of COVID-19.

Basically, the Decree suspends all industrial and commercial activities except for those listed in an attachment to the Decree, and other essential activities cited in the Decree.

The suspensions apply to the whole of Italy and are effective from 23 March until 3 April 2020.

Suspended businesses have until 25 March to prepare for the suspension.

Following below is an informal English translation of the main provisions of the Decree, together with an English translation of the list of activities (identified by their ATECO codes) that are not suspended ([Attachment 1](#) to the Decree).

Businesses operating in Italy should check whether their activities are included in Attachment 1 or in the other categories of non-suspended activities mentioned in other parts of the Decree (please see below).

1. *In order to contrast and contain the spread of COVID-19, the following measures apply to the whole of Italy.*

- a. *All industrial and commercial activities are suspended, except for those listed in [Attachment 1](#) and except as indicated herein. Professional services are not suspended. The activity codes listed in Attachment 1 may be changed by a decree of the Minister of Economic Growth, in accordance with the Minister of the Economy and Finance.*
- b. *All individuals are prohibited from moving, by public or private transport, from the municipality in which they are currently located to another, except for proven work reasons, reasons of the utmost urgency, or health reasons.*
- c. *Business activities that should be suspended in accordance with letter a) above may continue if organized through smart working.*

- d. Activities necessary to ensure the continuity of the supply chain for the activities listed in **Attachment 1**, as well as the continuity of public utilities and of the essential services listed in letter e) below, are not suspended, subject to notification to be given to the Prefect of the area where the activities are located; the notification must specifically include a list of the businesses and of the public authorities that benefit from the products and services supporting the non-suspended activities; the Prefect may suspend the aforementioned activities if he/she believes that the above conditions are not met. Until the issuance of a suspension order, the activity will be lawfully exercised on the basis of the notification given.
- e. The provision of public utilities is allowed, as is the provision of the essential services listed in Law no. 146 of 12 June 1990. However, activities related to the opening of museums and other cultural institutions, as well as activities related to educational services not provided remotely, remain suspended.
- f. The production, transport and sale of medicines, healthcare technologies, medical/surgical equipment and agricultural and food products are not suspended. Any activity that is required in facing the emergency is not suspended.
- g. The activities of non-stop production plants are permitted – subject to notification given to the Prefect of the area where the activities are located – if suspension of the activities could cause significant damage or entail the risk of accidents. The Prefect may order the suspension of the activities if he/she believes that these conditions are not met. The activity may be exercised on the basis of the notification until a suspension order is issued. Notification is not required if the activity of the plant ensures provision of an essential public service.
- h. Subject to authorization of the Prefect of the area where they are located, the activities of the aerospace and defence industries and activities of strategic importance to the Italian economy are not suspended.
2. The Prefect will inform the President of the Region, the Minister of the Interior, the Minister of Economic Growth, the Minister of Labour and Social Policies, and the police of all notifications received and orders issued.
 3. Businesses whose activity is not suspended must comply with the protocol signed on 14 March 2020 between the government and the social partners to combat and limit the spread of the COVID-19 virus in the workplace.

Contacts

KPMG, Tax & Legal

Fabio Avenale
Partner
International Tax
 E: favenale@kpmg.it
 T: +39 011 883166

Davide Morabito
Partner
Indirect Tax Services
 E: dmorabito@kpmg.it
 T: +39 045 811 4325

kpmg.com/it

kpmg.com/it/socialmedia



kpmg.com/app



Tax & Legal Alert / KPMG in Italy / 24 March 2020

© 2020 Studio Associato - Consulenza legale e tributaria, an Italian professional partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. All rights reserved.

The KPMG name, logo are registered trademarks or trademarks of KPMG International Cooperative ("KPMG International").

Studio Associato - Consulenza legale e tributaria is a leading Italian law firm and a member firm of KPMG International for tax and legal services.

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.