



Strasbourg, 04<sup>rd</sup> July 2019

For the attention of: **Mrs. Margrethe Vestager, European Commissioner for Competition**  
**Mr. Pierre Moscovici, European Commissioner for Economic and Financial Affairs, Taxation and Customs**

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

Dear Commissioner Vestager,  
Dear Commissioner Moscovici,

**As Greens/EFA Members of the European Parliament, we would like to bring your attention to the new Italian decree ‘decreto Crescita’** adopted on 30<sup>th</sup> April 2019 and ask your services to investigate whether one of its measures constitutes an illegal state aid according to European Union law.

On 30<sup>th</sup> April 2019, the Italian government adopted The Italian Law Decree No. 34 of 2019 (Growth Decree)<sup>1</sup>, on urgent measures for economic growth, which is about to be converted into law by the Italian Parliament. This decree foresees that as of 1st January 2020 any employee, self-employed professional, or entrepreneur who becomes an Italian tax resident and who commits to remain an Italian tax resident for two years and is also working in the Italian territory regardless of his/her role or qualification will be subject to Italian income tax at only 50% of his/her income.

Early April 2019, on the third anniversary of the Panama Papers revelation, the Greens/EFA group published a report<sup>2</sup> about the increase of tax exemptions and special regimes for the wealthy in the European Union. Italy was already identified for its lump sum taxation regime<sup>3</sup> of €100,000 on foreign income.

**We would like to request that the Commission services look into this new tax incentive and its compatibility with EU state aid rules** given that, in practice although available for all non-residents, it is targeted at football players and could affect trade between Member States and distort competition in this sector.

**More generally, the European Commission should also conduct a sectoral analysis in the football business sector in Europe** to ensure fair competition and a level playing field between clubs on the European level and full compatibility with EU law. This should include inter alia issues like the charitable status of large football clubs, direct and indirect subsidies and preferential tax treatments,

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<sup>1</sup> [https://www.camera.it/temiap/documentazione/temi/pdf/1159815.pdf?\\_1562137440648](https://www.camera.it/temiap/documentazione/temi/pdf/1159815.pdf?_1562137440648)

<sup>2</sup> <http://extranet.greens-efa-service.eu/public/media/file/1/5920>

<sup>3</sup> <https://www.anpr.interno.it/portale/documentazione>

especially after the Football Leaks scandal<sup>4</sup> which started in 2016 and with new revelations made in 2018 and 2019.

**In addition, we ask the Commission 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.

**We accompany this letter with an official question to the Commission services.**

Yours sincerely,

Damien Carême, member Greens/EFA  
Viola von Cramon, member Greens/EFA  
Gina Dowding, member Greens/EFA  
Sven Giegold, member Greens/EFA  
Philippe Lamberts, co-president Greens/EFA  
Diana Riba, member Greens/EFA  
Molly Scott Cato, member Greens/EFA  
Ernest Urtasun, member Greens/EFA

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<sup>4</sup> <https://eic.network/projects/football-leaks-continues>