

Decree-Law No. 202 of December 27, 2024 (so-called "Milleproroghe") converted into Law No. 15 of February 21, 2025 – Main Updates

1. INTRODUCTION

With **Decree-Law No. 202 of December 27, 2024**, published in the Official Gazette No. 302 on December 27, 2024, and effective from December 28, 2024, numerous extensions and deadline postponements were introduced (so-called "Milleproroghe" decree).

Decree-Law No. 202 of December 27, 2024, was converted into **Law No. 15 of February 21, 2025**, published in the Official Gazette No. 45 on February 24, 2025, and effective from February 25, 2025, introducing several changes compared to the original text.

Below is an analysis of the **main updates** contained in the converted **DL 202/2024**.

2. "DEBT SETTLEMENT" – REINSTATEMENT IN CASE OF FORFEITURE

With paragraphs 1-2 of **Article 3-bis** of **DL 202/2024**, introduced during the conversion into law, a **reinstatement** into the **"debt settlement" (rottamazione dei ruoli)** introduced by **Law No. 197/2022** (2023 Budget Law) has been established. This measure applies to taxpayers who submitted the relevant application by **June 30, 2023**, but as of **December 31, 2024**, had forfeited due to irregularities in the payment of installments.

The settlement applied—subject to legal exclusions (e.g., **customs duties and import VAT**)—to tax liabilities assigned to the Collection Agents **between January 1, 2000, and June 30, 2022**.

This is **not** a new debt settlement measure nor an **expansion** of the original settlement. Consequently, reinstatement does **not** apply to:

- Liabilities that could have been included in the settlement but were **not** included in the original application;
- Liabilities that were **not eligible** for the original application, e.g., because they were assigned after **June 30, 2022**.

2.1 SCOPE OF APPLICATION

The law refers to **debtors who forfeited due to irregular installment payments as of December 31, 2024**. Consequently:

- Debtors who **did not** access the settlement because they submitted their application **after June 30, 2023, are not reinstated**;
- Debtors who forfeited due to **late, insufficient, or missed** payment of one or more installments (even all installments) due **by December 31, 2024, are reinstated**;

- **Reinstatement does not apply** to debtors who made late payments **within the 5-day tolerance limit** (these debtors must still pay the installment due on **February 28, 2025**, to avoid forfeiting the settlement);
- **Reinstatement does not apply** to debtors who **paid all installments on time** (these debtors must also pay the installment due on **February 28, 2025**, to remain compliant with the settlement).

Debtors meeting the legal requirements for reinstatement **must submit an application by April 30, 2025**, using the forms to be approved by the Collection Agent and the **new payment slips**.

2.2 BENEFITS

The benefits of the debt settlement include the **relief from**:

- Any tax or social security penalties;
- Any type of interest included in the tax liability (such as **late registration interest** for income taxes and VAT);
- Late payment interest applied by the Collection Agent if the debtor fails to pay following an enforceable assessment, a debit notice, or a payment notice;
- Collection fees.

Regarding penalties for **traffic violations**, only interest and statutory increases are waived, while the penalties themselves remain due.

2.3 SUBMITTING THE REINSTATEMENT APPLICATION

The reinstatement process begins with the submission of an application to the **Agenzia delle Entrate-Riscossione** (Italian Revenue Agency – Collection), which must be sent by **April 30, 2025**, under penalty of forfeiture. In this application, the debtor declares their intention to settle the indicated tax liabilities, choose whether to pay in a **lump sum** or in **installments**, and commit to **waiving any ongoing disputes**.

The **reinstatement application does not necessarily have to cover all liabilities** included in the application submitted by **June 30, 2023**.

The application must also be submitted **even if no payment is due** (for example, if all installments were paid but with a delay exceeding the **5-day tolerance limit**).

2.4 EFFECTS OF THE REINSTATEMENT APPLICATION

Once the **reinstatement application** has been submitted, the **Agenzia delle Entrate-Riscossione**:

- **Cannot initiate enforcement actions** or impose liens on movable assets and mortgages.
- **Existing liens and mortgages remain in effect** if they were registered before the application date, maintaining their **preferential status**.
- **Ongoing real estate enforcement procedures cannot continue**, unless an auction has already taken place with a successful outcome.

Additionally, the application affects the "**payment freeze**" imposed by Public Administrations. This means that **credit claims** against Public Administrations—which are typically blocked in the presence of outstanding tax liabilities **equal to or exceeding €5,000**—can now be collected.

Furthermore, submitting the application should allow the issuance of the **DURC (Documento Unico di Regolarità Contributiva)**, the certificate of compliance with social security contributions.

2.5 COMMUNICATION FROM THE COLLECTION AGENT

Following the reinstatement application, the **Agenzia delle Entrate-Riscossione** will notify the debtor **by June 30, 2025**, providing:

- The **total amount due**;
- The **amount of each installment**;
- The **respective due dates**.

2.6 PAYMENT OF THE AMOUNTS

The amount due can be **paid in 10 equal installments** as follows:

- The first two installments on **July 31, 2025**, and **November 30, 2025**;
- The remaining installments on **February 28, May 31, July 31, and November 30** in **2026 and 2027**.

Alternatively, a **lump-sum payment** can be made by **July 31, 2025**.

Accepted payment methods include:

- **Pre-filled payment slips** attached to the communication from the **Agenzia delle Entrate-Riscossione**;
- **Direct debit (bank domiciliation)**;
- **Payments at Collection Agent offices**.

Prohibition of Offsetting

The amounts due **cannot** be offset against available tax credits.

Installment Interest

On deferred amounts, interest at an **annual rate of 2%** applies from **November 1, 2023**.

2.7 PREVIOUSLY PAID AMOUNTS

Under no circumstances is the taxpayer entitled to a refund of amounts already paid. However, any amounts paid **toward the principal and enforcement costs** will be deducted from the outstanding balance.

2.8 LOSS OF DEBT SETTLEMENT BENEFITS

The debt settlement is **completed** only if all amounts due—or all installment payments—are **fully and timely paid**.

Failure to comply results in the **loss of waivers** on penalties, interest, and collection fees.

However, **late payments within 5 days** do **not** result in adverse consequences.

Rescheduling Remaining Debts

If the debt settlement is forfeited, it **may** still be possible to apply for an **installment plan** for the remaining debt, unless the debtor had already lost the right to an installment plan **before** accessing the debt settlement program.

3 EXTENSION OF 2024 IMU AND OTHER LOCAL TAX REGULATIONS – PAYMENT DEADLINE: FEBRUARY 28, 2025

Paragraphs **2-bis and 2-ter** of Article 1 of **Decree-Law 202/2024**, introduced during its conversion into law, retrospectively extend the deadlines for **publishing resolutions** regarding **2024 IMU tax rates and regulations**.

Specifically, these resolutions remain valid for **2024** if they are:

- **Uploaded** to the dedicated section of the **Fiscal Federalism Portal** by **November 30, 2024** (instead of the usual deadline of **October 14, 2024**);
- **Published** on the website of the **Department of Finance** by **February 7, 2025** (instead of the usual deadline of **October 28, 2024**).

The same **extension applies** to resolutions regarding rates, tariffs, and regulations for other **local taxes** covered by **Article 13, paragraph 15-ter of Decree-Law 201/2011** (excluding **tourist taxes, the municipal IRPEF surcharge, IMU, and TARI** as per **Article 3, paragraph 5-quinquies of Decree-Law 228/2021**).

Deadline for Paying Additional IMU Due

If the **IMU** due for 2024 under the **extended resolutions** is:

- **Higher** than the amount already paid by **December 16, 2024** (IMU balance due date for 2024), the difference **must be paid by February 28, 2025**, without penalties or interest.
- **Lower**, a refund is available under the standard rules (within **five years** from the payment date, as per **Article 1, paragraph 164 of Law 296/2006**).

These provisions do **not** apply to **non-commercial entities** that own at least one **exempt** (even partially) property under **Article 1, paragraph 759(g) of Law 160/2019**. Such entities, which use the property for **non-commercial institutional activities** (as per **Article 7, paragraph 1(i) of Legislative Decree 504/92**), must follow a **three-installment** IMU payment schedule under **Article 1, paragraph 763 of Law 160/2019**:

- The **first two installments** (each **50%** of the total IMU paid for 2023) were due on **June 17, 2024**, and **December 16, 2024**.
- The **third and final installment** is due on **June 16, 2025**, as an adjustment based on **2024 IMU rates**.

4 REMOTE MEETINGS FOR COMPANIES, ASSOCIATIONS, AND FOUNDATIONS

Article 3, paragraph 14-sexies of Decree-Law 202/2024, introduced during its conversion into law, **extends** the emergency rules on **remote meetings** for companies, associations, and foundations (**Article 106 of Decree-Law 18/2020**).

The previous deadline of **December 31, 2024**, has been extended to **December 31, 2025**.

Thus, for meetings **held** (not just **scheduled**) until that date, the following provisions apply:

- **Corporations (S.p.A., S.a.p.a., S.r.l.), cooperatives, and mutual insurance companies** may allow voting **electronically or by mail**, and participation via **telecommunication tools**, even if **not provided for in their bylaws**.
- Meetings may be held **entirely online**, without requiring the **chairperson, secretary, or notary** to be physically present in the same location.
- **Limited liability companies (S.r.l.)** may permit voting by **written consultation or express written consent**, overriding Article 2479, paragraph 4 of the **Italian Civil Code** and any contrary provisions in their bylaws.
- Certain companies (e.g., **listed companies**) may require participation **exclusively through a designated representative**.

5 EXTENSION OF VAT EXEMPTION REGIME FOR ASSOCIATIONS

Article 3, paragraph 10 of Decree-Law 202/2024, unchanged during its conversion into law, **delays the abolition** of the **VAT exemption regime** for **associations** until **January 1, 2026**.

Previously, **Article 1, paragraph 683 of Law 234/2021** set this reform to take effect on **January 1, 2025**.

With this extension, the "**non-commercial**" **VAT regime** under **Article 4, paragraphs 4-6 of Presidential Decree 633/72** remains in force for another year.

Implications

Until **December 31, 2025**, the following transactions **remain outside the VAT scope** under **Article 4, paragraph 4 of Presidential Decree 633/72**:

- **Sales of goods and services** provided in line with **institutional purposes**, in exchange for specific fees or additional contributions, by **political, labor, trade, religious, charitable, cultural, amateur sports, social promotion, and extracurricular education associations**.
- Transactions involving:
 - **Members, associates, or participants**;
 - Other **associations conducting similar activities** within a single **local or national organization**, along with their respective members, associates, or registered participants.

Only starting from January 1, 2026, will such operations, as a result of the provisions of Article 5, paragraph 15-quater of Decree-Law 146/2021, be included in the scope of the tax and generally subject to the exemption regime. According to the explicit indication of Article 3, paragraph 10 of Decree-Law 202/2024, the further postponement is provided "pending the rationalization of the value-added tax regulation for third sector entities" as foreseen in the implementation of the tax reform delegation law (Article 7 of Law 9.8.2023 No. 111).

6 HEALTHCARE SERVICES - PROHIBITION OF ELECTRONIC INVOICING IN B2C CONTEXT - EXTENSION FOR ALL OF 2025 Article 3, paragraph 6 of Decree-Law 202/2024, as amended during the conversion into law, has provided for the extension of the prohibition of electronic invoicing established by Article 10-bis of Decree-Law 119/2018 for the entire year of 2025. In its original version, the norm had provided that the postponement would only apply until March 31, 2025. Therefore, until December 31, 2025, the prohibition of issuing electronic invoices through the Interchange System (Sdl) remains in force for:

- subjects required to send data to the Health Card System, regarding invoices whose data must be sent to this System (Article 10-bis of Decree-Law 119/2018);
- subjects who are not required to send data to the Health Card System, regarding invoices for healthcare services provided to individuals (Article 9-bis, paragraph 2 of Decree-Law 135/2018 refers to the provisions of Article 10-bis of Decree-Law 119/2018, whose effectiveness has been extended to the entire year of 2025).

It is reminded that the prohibition applies exclusively to B2C services and not in B2B relations. However, even in this case, if healthcare services are provided to individuals but charged to different taxable persons (who bear the costs), the names of the patients should not be included in the invoice (response to inquiry by the Revenue Agency 24.7.2019 No. 307 and FAQ of the Revenue Agency 19.7.2019 No. 73).

7 TAX CREDIT FOR INVESTMENTS IN SIMPLIFIED LOGISTICS AREAS - EXTENSION FOR INVESTMENTS FROM JANUARY 1, 2025 TO NOVEMBER 15, 2025 Through paragraphs 14-octies and 14-decies of Article 3 of Decree-Law 202/2024, inserted during the conversion into law, it has been provided that the tax credit for investments in simplified logistics areas (ZLS), referred to in Article 13 of Decree-Law 60/2024, shall also apply to investments made from January 1, 2025, to November 15, 2025. This incentive is granted within an overall spending limit of 80 million euros for the year 2025. Access modalities: For the enjoyment of the benefit, economic operators must:

- communicate to the Revenue Agency, from May 22, 2025, to June 23, 2025, the amount of eligible expenses incurred from January 1, 2025, and those expected to be incurred until November 15, 2025;
- under penalty of losing the benefit, communicate from November 20, 2025, to December 2, 2025, the amount of eligible expenses incurred from January 1, 2025, to November 15, 2025.

With a provision from the Revenue Agency, the communication models will be approved and the related methods of electronic transmission will be defined.

8 TAX CREDIT FOR TRANSITION 5.0 - INVESTMENTS MADE BEFORE THE SUBMISSION OF THE APPLICATION Article 13, paragraph 1-quinquies of Decree-Law 202/2024, included during the conversion into law, modifies Article 38, paragraph 2 of Decree-Law 19/2024, establishing that investments made before the submission of the request for access to the tax credit can also be eligible for the Transition 5.0 tax credit, provided they are made starting from January 1, 2024.

9 TAX CREDIT FOR THE RESTRUCTURING OF TOURIST/HOTEL BUSINESSES - EXTENSION FOR INTERVENTIONS UNTIL OCTOBER 31, 2025 Article 14, paragraph 1 of Decree-Law 202/2024, unchanged during the conversion into law, extends the deadline for making eligible investments for the granting of non-repayable contributions and tax credits for tourist/hotel businesses from December 31, 2024, to October 31, 2025, as regulated by Article 1 of Decree-Law November 6, 2021, No. 152.

10 ACCESS TO 5 PER THOUSAND OF IRPEF - EXTENSION OF THE TRANSITIONAL REGIME FOR ONLUS Article 12 of Decree-Law 202/2024, unchanged during the conversion into law, further amends Article 9, paragraph 6 of Decree-Law 228/2021, extending the transitional provisions regarding the 5 per thousand of IRPEF applicable to ONLUS until 2025. According to Article 1 of DPCM July 23, 2020, starting from 2022, the 5 per thousand can be allocated, among other things, to support third sector entities registered in RUNTS; however, temporarily, for ONLUS registered as of November 22, 2021, in the relevant Register maintained by the Revenue Agency, the provision recognizing third sector entities registered in RUNTS as beneficiaries of the 5 per thousand will take effect starting from the fifth year following the operational start of RUNTS (which took place on November 23, 2021), therefore from 2026. Until December 31, 2025, these ONLUS will continue to receive the 5 per thousand allocation under the modalities established by DPCM July 23, 2020, for volunteer entities.

11 POSTPONEMENT OF THE APPROVAL OF DECLARATION MODELS FOR THE 2024 TAX PERIOD With Article 3-bis, paragraph 3 of Decree-Law 202/2024, included during the conversion into law, the deadline for the Revenue Agency to approve and make available electronically the declaration models concerning income taxes and regional production taxes for the 2024 tax period (REDDITI 2025, IRAP 2025, CNM 2025, 730/2025, and 770/2025) is postponed from February 28, 2025, to March 17, 2025. Approval of the 770/2025 model The 770/2025 model, along with its instructions and technical specifications, has been approved with the Revenue Agency provision dated February 24, 2025, No. 75896.

12 POSTPONEMENT OF THE INITIAL DEADLINE FOR SUBMITTING DECLARATIONS FOR THE 2024 TAX PERIOD With Article 3-bis, paragraph 4 of Decree-Law 202/2024, included during the conversion into law, following the aforementioned postponement of the approval of the declaration models, the initial deadlines for submitting income tax and IRAP declarations for the 2024 tax period (REDDITI 2025, IRAP 2025, and CNM 2025) are postponed from April 15, 2025, to April 30, 2025. Confirmation of the final deadline The final deadline for the electronic submission of the aforementioned declarations, set for October 31, 2025, for "solar" subjects, has not been modified.

13 POSTPONEMENT OF THE AVAILABILITY OF ISA SOFTWARE AND BIENNIAL PREVENTIVE AGREEMENT Article 3-bis, paragraph 5 of Decree-Law 202/2024, included during the conversion into law, extends the deadline for making available to taxpayers the software for:

- compiling and transmitting ISA models for the 2024 tax period;

- preparing the proposal for the biennial preventive agreement for the 2025-2026 period.

Under normal circumstances, these software programs must be made available by the Revenue Agency by April 15 of each year, as stipulated by Article 9-bis, paragraph 5-bis of Decree-Law 50/2017 (regarding ISAs) and Article 8, paragraph 1 of Legislative Decree 13/2024 (regarding the biennial preventive agreement). Confirmation of the deadline for adherence to the biennial preventive agreement The extension to April 30, 2025, for the availability of the software does not affect the deadline for adherence to the biennial preventive agreement for 2025-2026, which remains fixed at July 31, 2025, for "solar" subjects.

14 TEMPORARY EMPLOYMENT - IDENTIFICATION OF CAUSES IN THE ABSENCE OF COLLECTIVE BARGAINING PROVISIONS - EXTENSION

Article 14, paragraph 3 of Decree-Law 202/2024, unchanged during the conversion into law, addresses fixed-term employment contracts, further modifying Article 19, paragraph 1, letter b) of Legislative Decree 15.6.2015 No. 81, providing for the extension of the transitional regime introduced by Article 24 of Decree-Law 48/2023 from December 31, 2024, to December 31, 2025. Thus, until December 31, 2025, in the absence of provisions from collective contracts applicable in the company that regulate the causes for the application of a term, the parties of the individual contract (employer and employee) may independently identify the technical, organizational, or productive needs justifying the imposition of a term exceeding 12 months, within the maximum limit of 24 months.

15 EXTENSION OF THE DEADLINE FOR COMPLYING WITH THE OBLIGATION TO INSURE AGAINST CATASTROPHIC RISKS

Article 13, paragraph 1 of Decree-Law 202/2024, unchanged during the conversion into law, extends the deadline for complying with the obligation to stipulate catastrophic insurance policies by companies required to register in the Companies Register under Article 2188 of the Civil Code from December 31, 2024, to March 31, 2025. Fishing and aquaculture companies Through Article 19, paragraph 1-quarter of Decree-Law 202/2024, included during the conversion into law, the aforementioned deadline has instead been postponed to December 31, 2025, for fishing and aquaculture companies.

15.1 OBLIGATION TO ENTER INTO CATASTROPHIC INSURANCE POLICIES

The extension applies to Article 1 paragraphs 101 - 111 of Law 213/2023 (2024 Budget Law), which introduced the obligation for companies with a registered office in Italy or having a registered office abroad with a permanent establishment in Italy to take out insurance covering damages:

- related to assets identified in Article 2424, paragraph 1, of the Civil Code, section Assets, item B-II, numbers 1, 2, and 3 (land and buildings, plants and machinery, industrial and commercial equipment);
- directly caused by natural disasters and catastrophic events occurring on national territory (earthquakes, floods, landslides, inundations, and overflow).

15.2 SANCTIONS

The insurance policy is mandatory, and non-compliance with this obligation must be considered "in the allocation of contributions, subsidies, or financial aids based on public resources," including those provided in connection with catastrophic and natural disaster events.

15.3 IMPLEMENTING DECREE

The extension is due to the failure to issue the implementing decree, which will define the methods for:

- identifying the catastrophic and natural disaster events eligible for compensation;

- determining and periodically adjusting premiums, taking into account the principle of mutuality;
- coordinating with existing regulatory and prudential supervisory acts concerning insurance, including reference to the limits of the risk-taking capacity of companies;
- updating the values of deductibles or franchises.

16 REGISTRATION IN THE NATIONAL ELECTRONIC REGISTER FOR WASTE TRACKING (RENTRI) - REOPENING

With Article 11, paragraph 2-bis of DL 202/2024, included during the conversion into law, a specific ministerial decree is tasked with establishing the extension from 60 to 120 days of the deadline for registration in the national electronic register for waste tracking (RENTRI) provided for in Article 13, paragraph 1, letter a) of DM 59/2023.

This decree should establish that for entities or companies generating hazardous and non-hazardous special waste with more than 50 employees and for all other parties other than initial producers, registration in RENTRI, as per Article 188-bis of Legislative Decree 152/2006, must be done by December 15, 2024 (i.e., from the eighteenth month following the entry into force of DM 59/2023 on June 15, 2023) and within the following 120 days, i.e., by April 14, 2025 (previously, the deadline was 60 days, expiring on February 13, 2025).

17 NON-PROFESSIONAL FINANCIAL INTERMEDIARIES - LOAN GRANTING TO COOPERATIVE MEMBERS

Paragraph 14-undecies of Article 3 of DL 202/2024, included during the conversion into law, further extends the possibility, as provided by Article 112, paragraph 7, last period of Legislative Decree 385/93, for existing cooperative societies as of January 1, 1996, whose shares are not traded on regulated markets, to grant financing, in any form, exclusively to their members, allowing them to continue their activities without the obligation to register in the register of financial intermediaries as per Article 106 of the same Legislative Decree 385/93 until May 31, 2026.

Such companies may continue their activities without the obligation to register in the register of financial intermediaries until May 31, 2026, provided that:

- they do not collect savings in any technical form;
- the total volume of financing to members does not exceed 15 million euros;
- the unit amount of financing does not exceed 20,000 euros;
- the financing is granted on more favorable terms than those present in the market.

18 EXTENSION OF BUILDING PERMITS AND OTHER ACTS IN THE FIELD OF CONSTRUCTION

Article 7, paragraph 2 of DL 202/2024, unchanged during the conversion into law, amends Article 10-septies, paragraph 1 of DL 21/2022, which, within the framework of "Urgent Measures to counter the economic and humanitarian effects of the Ukrainian crisis," provides provisions to support private construction in light of the difficulties in material procurement and the exceptional increases in their prices.

Specifically, the examined norm stipulates that the deadlines for starting and completing works referred to in Article 15 of Presidential Decree 380/2001 (Consolidated Law on Legislative and Regulatory Provisions on Construction), relating to building permits issued or formed until December 31, 2024, are extended by 36 months (in replacement of the previous 30 months, thus deferring the original extension by an additional 6 months):

- The extension also applies to deadlines related to SCIA, landscape authorizations, and any environmental declarations and authorizations, as well as to building permits and SCIA for which the competent administration has granted an extension;

- The validity deadlines, as well as the deadlines for starting and completing works provided for in the subdivision agreements as per Article 28 of Law 1150/42, or in similar agreements however named by regional legislation, as well as deadlines concerning the relevant implementation plans and any other acts preceding them, formed until December 31, 2024 (and no longer, as previously provided by letter b) of paragraph 1 of Article 10-septies of DL 21/2022, until June 30, 2024), provided they do not conflict with plans or provisions for the protection of cultural or landscape heritage, pursuant to Legislative Decree 42/2004 (c.d. "Cultural Heritage Code"). The extension may also be granted for different deadlines concerning subdivision agreements or similar agreements however named by regional legislation, as well as the relevant implementation plans that benefited from the extension referred to in Article 30, paragraph 3-bis of DL 69/2013 and the extension referred to in Article 10, paragraph 4-bis of DL 76/2020.

19 EXTENSIONS REGARDING LEASES OF PROPERTIES UNDER FAVORABLE BUILDING REGIME

Article 7, paragraph 1 of DL 202/2024, unchanged during the conversion into law, intervenes in Article 1-bis of DL 132/2023, providing for an extension for an additional year, i.e., until December 31, 2025:

- Of lease contracts or assignment for enjoyment, still ongoing and expiring by December 31, 2025, concerning residential units under favorable building regime falling within the extraordinary residential building program, as per Article 18 of DL 152/91, for employees of state administrations engaged in the fight against organized crime;
- Of the deadline by which the owner intending to alienate for valuable consideration the aforementioned properties must notify the alienation proposal to the assignee, holder of the right of pre-emption;
- Of the deadline until which the lease contracts or assignment for enjoyment of residential properties under favorable building regime falling within the extraordinary program as per Article 18 of DL 152/91, already expired, are considered renewed in order to allow the exercise of the right of pre-emption, unless a release order regarding the property has been issued and become final.

20 STATE AID IN THE FIELD OF IMU - EXTENSION OF THE REGISTRATION DEADLINE

Article 3, paragraph 1 of DL 202/2024, unchanged during the conversion into law, extends to November 30, 2025, the deadline by which municipalities must fulfill the obligations of indicating in the National Register of State Aid (RNA), concerning extraordinary measures in the field of IMU adopted to combat the COVID-19 pandemic.

21 OBLIGATIONS OF STATE AID REGISTRATION - EXTENSION OF RESPONSIBILITY SUSPENSION

Article 3, paragraph 2 of DL 202/2024, as modified during the conversion into law, extends the suspension of patrimonial liability for non-compliance with obligations concerning the registration of state aid, pursuant to Article 31-octies, paragraph 1 of DL 137/2020, until December 31, 2025. According to the new wording, Article 3, paragraph 2 of DL 202/2024 extends the suspension of patrimonial liability:

- With regard to all measures subject to the obligations of state aid registration (and not only to those related to IMU, as provided before conversion);
- Until December 31, 2025 (postponing the deadline of November 30, 2025, established before conversion).

22 EXTENSION OF THE DEADLINE FOR THE ESTABLISHMENT OF THE BODY TO PROTECT FANS

Article 15, paragraph 1 of DL 202/2024, as modified during the conversion into law, defers the deadline for the establishment of the consultative body to protect fans by professional sports companies from December 31, 2024, to December 31, 2027 (December 31, 2025, in the original version of the extension).