

General information				Pre-legislative phase	Legislative phase (chronologically from left to right)					Post-legislative (implementation) phase		Political commitment		
Policy field	Policy objectives	Main elements of proposed legislation	Relevance to CSRs	Announcements of future laws	Government draft law proposal (e.g. Disegno di Legge, DL, DLGS)	Adoption/conversion by Parliament	Publication in Gazzette Ufficiale	Legislative decrees (in case of enabling law)		Implementing decrees (e.g. DPR, DPCM, DM)	Risks to the legislative process	Further implementing acts (e.g. subnational, regulatory etc.)	Risks to implementation	Political announcements on importance and level of ambition
<b>Business environment and simplifications</b>	The parties may independently establish the terms and conditions of the rental contract.	Deregulation of the market for leasing of large non-residential properties (annual rents of more than €150,000).	CSR 7 (Simplification and competition)		Decree Law n. 133/2014 L. n. 164/2014; (Art. 18) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014; converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		None	None			
<b>Business environment and simplifications</b>	Facilitate the use of the capital market for attracting investment, a mechanism only rarely used to date in the real estate sector.	Changes in civil and fiscal regulations applicable to publicly traded real estate investment companies (REITs).	CSR 7 (Simplification and competition)		Decree Law n. 133/2014 (L. n. 164/2014; Art. 20) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014; converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		None	None			
<b>Business environment and simplifications</b>	Simplification, rationalization and competitiveness enhancement of agricultural sector	Enhance competitiveness in a crucial sector for Italian economy. Promoting "made in Italy" even for agrifood. Tax credit for promoting abroad the Italian products. Simplification measures on controls.	CSR 7 (Simplification, competition and efficiency of public procurements)		Adoption of draft law by government on February 2014 (Disegno di legge: 'Disposizioni in materia di semplificazione, razionalizzazione e competitività del settore agricolo, agroalimentare e della pesca (collegato alla manovra di finanza pubblica)'; Atto Senato 1328)	Presented to Parliament on 21 February 2014 (AC 1328)and under discussion in the Chamber's Committees; next steps will be the approval of the text of draft law by each Chamber (until both Chambers approve the same text).		None		None	Low			
<b>Business environment and simplifications</b>	Simplify the regulatory framework to the advantage of the public at large, and reduces administrative costs.	Healthcare simplifications regarding drug prescriptions and procedures for ascertaining disability.	CSR 7 (Simplification and competition)		Decree Law n. 90/2014 (L. n.114/2015; Art. 25, 26), approved by Government on 13 June 2014	DL 90:Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 2014	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		None	None	None	None	
<b>Business environment and simplifications</b>	Introduction of a single simplified form for the certified reporting of the start-up of building activity (SCIA) and for building permits. Simplification for non-recurring maintenance works. Simplification of procedures for issuance of landscape permits.	Simplifications for the construction sector.	CSR 7 (Simplification and competition)		Decree Law n. 83/2014 (L. n.106/2014; Art. 12) approved by Government on 22 May 2014	DL 83: Presented to Parliament (AC 2426) on 31 May 2014; converted in law by Parliament in July 2014.	DL 83: published in GU no. 125 of 31 May 2014 L 106: published in GU no.175 of 30 July 2014	None		Regulation (DL 83 Art. 12) for clarifications and further simplifications. To be adopted by December 2014.	Low	None	None	
<b>Business environment and simplifications</b>	Creation of a single controls register; simplifications in the wine sector; extension of the use of injunctions.	Simplifications for the farming sector.	CSR 7 (Simplification and competition)		Decree Law n. 91/2014 (L. n. 116/2014; Art. 1, 1-bis ) approved by Government on 13 June 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014	None		DM of MIPAF expected by March 2015 for the establishment of the single registry of controls and electronic registers of wine products.	Low	None	None	
<b>Business environment and simplifications</b>	Reduce the time and costs burden for citizens and firms for bureaucratic procedures and ensures certainty with respect to individuals' rights and business activities.	Adoption by the end of October 2014 of the 2015-2017 Agenda for Simplification.	CSR 7 (Simplification and competition)		Decree Law n. 90/2014 (L. n.114/2015; Art. 24), approved by Government on 13 June 2014	DL 90:Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 2014	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		Several DM expected by December 2014 for the adoption of standardized modules throughout the national territory	Low	None	None	
<b>Business environment and simplifications</b>	The regional presidents may assume the functions of the special commissioners charged with mitigating hydro-geological instability. Simplified procedures introduced for cleaning up and securing contaminated sites and tracing waste materials. Simplified regulation of land and rock excavations.	Simplification of several environmental procedures.	CSR 7 (Simplification and competition)		Decree Law n. 91/2014 (L. n. 116/2014; Art. 10) approved by Government on 13 June 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014	None		DPCM expected (no deadline) to define the criteria, methods and allocation of resources provided for interventions against hydrogeological risk	Low	None	None	
<b>Business environment and simplifications</b>	Shorter time periods for tenders and for the PA's payment, online, real-time verification of regular contributions made to the social security administration (INPS) and the national institute for accidents at work (INAIL).	Real-time and online acquisition of single insurance contribution payment certificate (DURC).	CSR 7 (Simplification and competition)		Decree Law n. 34/2014 (L. n. 78/2014; Art. 4) approved by Government on 12 March 2014	DL 34: Presented to Parliament (AS 2208) on 20 March 2014; converted in law by Parliament in May 2014.	DL 34: published in GU no.66 of 20 March 2014 L 78: published in GU no.114 of 19 May 2014	None		DM approved on 20 July 2014 for requirements of regularity, content, methods of verification and assumptions of the exclusion relating to single document of regular contributions	Low	None	None	

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<b>Business environment and simplifications</b>	Simplification in the sectors with low risk of occupational illnesses and accidents.	Simplification of compliance matters for security in the workplace.	CSR 7 (Simplification and competition)		Decree Law n. 69/2013 (L. n. 98/2013; Art. 32) approved by Government on 15 June 2013	DL 69: Presented to Parliament (AC 1248) on 21 June 2013; converted in law by Parliament in August 2013.	DL 69: published in GU no.194 of 20 August 2013	None		The simplification became operative thanks to the decree of 18 April 2014 approving standard forms for the submission of the notification; Adopted two decrees (DM 22/07/2014 and 09/09/2014) issued for introducing further simplification measures	None	None	None	None
<b>Business environment and simplifications</b>	Simplify formal charges for participation in the proceedings for the award of public contracts.	Contracting authority may exercise power to allow bidders to supplement the statements filed in the event of fundamental irregularities in the entrustment, against the payment of sanctions.	CSR 7 (Simplification and competition)		Decree Law n. 90/2014 (L. n.114/2015; Art. 39), approved by Government on 13 June 2014	DL 90:Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 2014	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		None	None	None	None	None
<b>Business environment and simplifications</b>	Allow for lengthening concessions to finance investment plans, reducing the burden to the State.	Concessionaires of toll-highway tracts may propose changes to their concession relationships in respect of EU principles; proposed changes, due by 31 December 2014, to be aimed at optimising operation of the tracts, including through unification of interconnected tracts.	CSR 8 (Infrastructures)		Decree Law n. 133/2014 (L. n. 164/2014; Art. 5) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014; converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		None	None	None	None	None
<b>Business environment and simplifications</b>	Clear the way for investments (an estimated €15 billion) for the development of hydrocarbon deposits. Limits on the Domestic Stability Pact for the regions involved.	Introduction of a single concession permit for the research and production of hydrocarbons.	CSR 8 (Infrastructures)		Decree Law n. 133/2014 (L. n. 164/2014; Art. 36) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014; converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		None	None	None	None	None
<b>Business environment and simplifications</b>	Riduction in production costs for businesses	Cuts in energy cost for SMEs	CSR 7 (Simplification, competition)		Decree Law n. 66/2014 (L. n.89/2014; Art. 23 ) approved by Government on 18 April 2014	Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014	None		None	None	None	None	None
<b>Competition</b>	Further support to international expansion; State guarantee for non-market risks; criteria and procedures for accessing financing and for capitalisation.	Support to international expansion, relaunching Made-in-Italy export, strengthening the efforts to fight against imitation or counterfeiting of Italian food products abroad.	CSR 4 (Banking sector and capital market)		Decree Law n. 91/2014 (L. n. 116/2014; Art.32 ) approved by Government on 13 June 2014 Decree Law n. 133/2014 (L. n. 164/2014;Art. 30) approved by Government on 29 August 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014. DL 133: Presented to Parliament (AC 2629) on 12 September 2014. First hearing in Chamber of Deputies ongoing	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014 DL 133: published in GU no. 212 of 12 September 2014	None		In order to implement the role of SACE, the DL 91 foresees DM MEF for the State guarantee and 2 DPCM to be approved by November. To implement measures supporting Made in Italy, DL 133 foresees 2 DM MISE to be approved between November 2014 and January 2015.	Very low	DM and 2 DPCM to be approved by November.	An Annual Report to be presented by the Ministries of Economic Development and of Agriculture relative to the Promotional Program of Made in Italy	
<b>Competition</b>	Remove the remaining impediments and restrictions to competition.	Adoption, by the end of October 2014, of the Annual Law on Competition.	CSR 7 (Simplification and competition)	On July, 4 2014 the Antitrust Authority sent to the Government and Parliament an annual monitoring report containing guidelines for the draft law on competition, as required by Law no. 99/2009, art. 47.						Annual Law on Competition in the definition phase. It will be presented in second semester 2014.	Medium			
<b>Competition</b>	Promote the full application of consumer rights and guarantees, improves the quality and efficiency of railway services.	Transportation authority active since 15 January 2014. The authority has adopted two regulatory measures (regulations in relation to sanctioning proceedings regarding the protection of passenger rights in railway transport and tariff models for determination of airport fees). Adoption, in July 2014, by the transportation authority of measures to guarantee the respect of passenger rights and outline of the sanctions applicable for non-compliance.	CSR 7 (Simplification and competition)		Legislative Decree n. 70/2014		DLGS 70 : published in GU no. 103 of 6 May 2014			Adopted Regulation (July 2014) establishing measures to ensure respect for the rights of passengers	None	None	None	None
<b>Education</b>	Hiring of approximately 150,000 teachers and initiatives for teacher skills improvement; greater transparency in school; full operation of national school assessment system; mandatory work-school rotation; streamlining of spending on education.	'La Buona Scuola ' plan for school reform.	CSR 6 (Education and training)	Resources in the Draft Stability Law 2015: closed public consultation. <b>Draft law and decree law in January</b>							Low			High level of commitment

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Education	On-the-job training assignments (for no less than 30% of class time) for students in the fourth and fifth years of upper secondary school.	Permanent apprenticeships (Interministerial Decree no. 473/2014).	CSR 6 (Education and training)		Decree Law n. 104/2013 (L. n.128/2013; Art. 8-bis) approved by Government on 9 September 2013	DL 104: Presented to Parliament (AC 1574) on 12 September 2013; converted in law by Parliament in November 2014.	DL 104: published in GU no. 73 of 28 March 2014 L 128: published in GU no.264 of 11 November 2013	None	DL 104 (Art. 8-bis): DM approved in June 2014 containing discipline for the permanent apprenticeship;	None			
Education	Professional development programmes in collaboration with groups of craftsman, with the opportunity for schools to sell the products.	Alternation of education and employment 'Scuola Bottega' and 'Scuola Impresa' Programmes.	CSR 6 (Education and training)										
Education	Implementation of a national directory of qualifications for the certification of skills acquired, and definition of a framework of minimum certification standards valid for all central and regional administrations.	Skills certification (Legislative Decree no. 13/2013).	CSR 6 (Education and training)		Legislative Decree (DLGS) n. 13/2013		DLGS: published in GU no. 39 of 15 February 2013.	DM to be adopted by December 2014 to ensure a single and operating point of reference.	None	Low	None	None	
Education	Replanning of the Ordinary Financing Fund for Universities for 2014 with a part of resources allocated on the basis of an assessment of the results achieved; €3-7 million in favour of initiatives for promoting the scientific culture; agreement between MEF and EIB providing, inter alia, measures to facilitate credit to university students.	Public financing of schools and universities.	CSR 6 (Education and training)						The National Research Program 2014-2020, aimed at aligning Italy with the European Framework Program Horizon 2020, is being published; DM to be issued (no deadline)relative resources of the University Ordinary Fund for 2014	Low	None	None	
Financial sector and access to finance	Relaunch Italian businesses that have an operational and business equilibrium, but lack adequate capital funds.	Creation of a private fund to service the capitalisation of businesses	CSR 4 (Banking sector and capital market)		Decree Law n. 133/2014 (L. n. 164/2014; Art. 15 ) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014; converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None	In order to implement this measure, it is required to select , trough a public tender, the SGR responsible for the Fund Management. Moreover, the disposal foresees an implementing decree (a DM MISE-MEF ) relative to Fund's characteristics. No deadline for the approval.	Low	None	None	
Financial sector and access to finance	Public instruments to support farm businesses and credit access.	Zero-rate long-term secured loans granted to farm business owners under the age of 40. A 19 per cent tax deduction granted for the lease of land by young farmers and farm business owners up to the age of 35.	CSR 4 (Banking sector and capital market)		Decree Law n. 91/2014 (L. n. 116/2014; Art. 7, 7-bis – 7-ter ) approved by Government on 13 June 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014	None	In order to implement Art. 7-bis, it is required to approve a DM MEF- MIPAF by the end of October	Very Low	None	None	
Financial sector and access to finance	Enhance competitiveness on national and international markets.	Public contract to grant capital subsidies (for a total of €5 million) to aid micro, small and medium-sized businesses in enhancing the value of industrial models and designs.	CSR 4 (Banking sector and capital market)		Following to the MISE and Unioncamere convention signed on 16 December 2013	None	Published on MISE web site on 8 August 2014 at the following link: <a href="http://www.mise.gov.it/images/stories/Bandi/Bando_Disegni2.pdf">http://www.mise.gov.it/images/stories/Bandi/Bando_Disegni2.pdf</a>	None	None	None	None	None	
Financial sector and access to finance	Create a new channel for non-bank credit.	Possibility for Italian insurance companies and securitisation firms to grant direct financing to businesses.	CSR 4 (Banking sector and capital market)		Decree Law n. 91/2014 (L. n. 116/2014; Art.22 ) approved by Government on 13 June 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014	None	None	None	None	None	
Financial sector and access to finance	Incentives to productive efficiency, cost control and easier identification of fraud.	Definition by the insurance regulator (IVASS) of the procedure for direct compensation of damages resulting from road circulation.	CSR 7 (Simplification and competition)						Measure (August 2014) that defines the method of calculation of the costs relating to the compensation between companies under the system of direct indemnity	None	None	None	
Financial sector and access to finance	Improve efficiency in the corporate governance structures of banks.	The Bank of Italy has acted with respect to corporate governance of banks, with strict regulations applicable to all banks. Clear distinction of responsibilities and powers of corporate governance bodies; effectiveness of controls and composition of governing bodies consistent with the size and the complexity of the banks.	CSR 4 (Banking sector and capital market)							None	Circular letter of Bank of Italy n. 285 of May, 7 2014.		
Financial sector and access to finance	Adjust corporate governance of cooperative banks with the aim of improving the effectiveness of financial intermediation.	Cooperative banks: new provisions aim to allow for representation of different members of the ownership base in the governing bodies and the broader based participation of shareholders in the shareholder meetings.	CSR 4 (Banking sector and capital market)							None	Circular letter of Bank of Italy n. 285 of May, 7 2014.		

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<b>Financial sector and access to finance</b>	Adjust corporate governance of banking foundations with the aim of improving the effectiveness of financial intermediation.	Banking foundations: reinforcement of procedures for the appointment of board members; greater role of chairman in guaranteeing adequate controls; self-assessments by the entities.	CSR 4 (Banking sector and capital market)								None	Circular letter of Bank of Italy n. 285 of May, 7 2014.		
<b>Financial sector and access to finance</b>	Provide incentives for lending to SMEs and households.	Expansion of array of loans that the banks can use as collateral for Eurosystem financing.	CSR 4 (Banking sector and capital market)								None	Guide for operator by Bank of Italy of September, 4 2014.		
<b>Financial sector and access to finance</b>	Optimise the use of resources in combination with EIB funds.	Agreement between EIB, MEF and MISE to start up two initiatives: 1) coverage of risks of initial loss on industrial innovation projects of businesses of any size, through €100 million of the Guarantee Fund for SMEs; 2) master agreement for increasing resources to finance new investments.	CSR 4 (Banking sector and capital market)								None	Agreement signed by EIB, MEF and MISE on June, 4 2014 to finance investments.		
<b>Financial sector and access to finance</b>	Facilitate market listing and access to risk capital.	Reduction of minimum share capital for capital stock companies, from €120,000 to €50,000.	CSR 4 (Banking sector and capital market)		Decree Law n. 91/2014 (L. n. 116/2014; Art.20, c. 7 ) approved by Government on 13 June 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014	None		None	None			
<b>Financial sector and access to finance</b>	Simplify SMEs' access to the capital market.	New sizing parameters for SMEs issuing publicly traded shares; change in the rules governing obligatory public purchase offers and consolidation rules. Increase from 2% to 5% in the threshold of material shareholdings to be disclosed. Introduction of shares with increased voting rights.	CSR 4 (Banking sector and capital market)		Decree Law n. 91/2014 (L. n. 116/2014; Art.20 ) approved by Government on 13 June 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014	None		None	None	Consob should regulate such provisions		
<b>Financial sector and access to finance</b>	Facilitate the issuance of bonds, similar securities and unlisted financial bills of exchange.	Elimination of source withholding on interest and other income derived from private placements.	CSR 4 (Banking sector and capital market)		Decree Law n. 91/2014 (L. n. 116/2014; Art.22 ) approved by Government on 13 June 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014	None		None	None			
<b>Financial sector and access to finance</b>	Facilitate the issuance of bonds, similar securities and unlisted financial bills of exchange.	Access to the Central Guarantee Fund for funds management companies that underwrite bonds or similar securities issued by SMEs ('mini bonds').	CSR 4 (Banking sector and capital market)		Decree Law n. 145/2013 (L. n. 9/2014; Art. 12)		DL 145:published in GU no. 43 of 21 February 2014	None		To implement this measure, a DM MISE has been approved in 5 June 2014 and published in GU n. 172 of 26 July 2014	None			
<b>Financial sector and access to finance</b>	Promote access to non-bank capital markets.	Businesses Platform, agreement between <i>Cassa Depositi e Prestiti</i> (CDP) and Italian Banking Association to mobilise €5 billion in favour of businesses.	CSR 4 (Banking sector and capital market)		The 'Piattaforma Imprese' convention has been signed in August 2014.						Low			
<b>Financial sector and access to finance</b>	Improve the effectiveness of financial intermediation.	Expansion of CDP's operations in the areas of research, development and innovation, education, civil protection, real estate, energy, environment.	CSR 4 (Banking sector and capital market)		Decree Law n. 133/2014 (L. n. 164/2014; Art. 10) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014; converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		None	None	Convention between MEF and CDP relative to State guarantee. No deadline	None	
<b>Infrastructures</b>	Clear the way for works already financed, provided that the work sites open within specific deadlines over the 10-month period following the approval of the decree.	Refinancing of the so-called 'Infrastructures Fund' (€3.9 billion through 2020), most of which came from the Development and Cohesion Fund.	CSR 8 (Infrastructures)		Decree Law n. 133/2014 (L. n. 164/2014;Art.3) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014; converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		None	None	None	None	
<b>Infrastructures</b>	Facilitate the process of realising the infrastructural works.	The payments of incomplete works reported by local entities prior to 15 June 2014 are excluded from the Domestic Stability Pact for up to a maximum of €250 million.	CSR 8 (Infrastructures)		Decree Law n. 133/2014 (L. n. 164/2014;Art.4, c.3) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014; converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		None	None	None	None	
<b>Infrastructures</b>	Improve competitiveness of the port system, promotes inter-modal freight transport, and reorganises and merge existing port authorities.	National Strategic Plan for Ports and Logistics.	CSR 8 (Infrastructures)		Decree Law n. 133/2014 (L. n. 164/2014;Art. 29) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014; converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		Expected DPCM (within ninety days after the entry into force of the conversion law) for the adoption of the national strategy plan of port and logistics.	Low	None	None	

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<b>Infrastructures</b>	The Government may act on its substitution powers. Starting with the 2015 planning, the presidents of the regions may effect their planning and execution of projects to mitigate hydro-geological risk by making use of the central administrations' in-house resources who have specific technical expertise on the subject. The Minister of the Environment may revoke resources assigned to regions and other entities for such purposes.	Acceleration of the planning and realisation of projects to upgrade sewage and purification systems, as well as the projects to mitigate hydro-geological risk.	CSR 8 (Infrastructures)		Decree Law n. 133/2014 (L. n. 164/2014; Art. 7) approved by Government on 29 August 2014 - Decree Law n. 91/2014 (L. n. 116/2014; Art. 10 ) approved by Government on 13 June 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014 - converted in law by Parliament in November 2014 DL 91: Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014 DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		DL 91 (art. 10) foresees 2 implementing decrees: one DPCM and one ministerial decree (MATTM-MIPAF)	Low	None	None	
<b>Infrastructures</b>	Definition of the categories of infrastructures of strategic importance.	Gas pipelines for the importation of gas from abroad; terminals for the regasification of LNG; storage facilities for natural gas; infrastructures for the national natural gas transport network. Such works will be subject to a simplified authorisation process.	CSR 8 (Infrastructures)		Decree Law n. 133/2014 (Art. 37) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014; Converted in law by Parliament in November 2014.	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		None	None	None	None	
<b>Institutional architecture</b>	Reform of the Senate and Title V of the Constitution	Constitutional reform: reforming the two-chamber system with an elective Chamber of Deputies and a Senate of local-government representatives; reducing the number of senators; reducing the operating cost of institutions; reforming Title V of the Constitution to clarify the division of competences between state and regions; abolishing the provinces; abolishing CNEL	CSR 3 (Efficiency of the public administration; justice system; European funds)		Adoption of draft constitutional bill ("Disegno di Legge costituzionale: Disposizioni per il superamento del bicameralismo paritario, la riduzione del numero dei parlamentari, il contenimento dei costi di funzionamento delle istituzioni, la soppressione del CNEL e la revisione del Titolo V della parte II della Costituzione - Atto Senato no. 1429) by government on 12 March 2014	August 2014: The Senate completed its first reading of the draft constitutional bill (Atto Senato no. 1429). The bill is now in the Chamber where a vote is expected by January 2015 (Atto Camera no. 2613). In total, the bill needs to undergo at least four readings in order to be approved. <b>Final approval: summer 2015</b>				Medium			High level of commitment	
<b>Institutional architecture</b>	Reforming the electoral law for the Chamber of Deputies	Proportional system with a majority bonus of 15% and with the definition of thresholds	CSR 3 (Efficiency of the public administration; justice system; European funds)			5 March 2014: The Chamber approves the draft new electoral law; the law is currently under discussion in the Senate (Atto Senato 1385). <b>Final approval: within Aprile 2015</b>				Medium			High level of commitment	
<b>Judicial system &amp; corruption</b>	Steps to fight corruption with regard to public procurements.	Cooperation between ANAC and Prefect in relation to criminal acts of corruption. Communication of in-progress changes to public contracts with a value equal to or greater than the EU threshold.	CSR 7 (Simplification and competition)		Decree Law n. 90/2014 (L. n.114/2015; Art. 37) approved by Government on 13 June 2014	DL 90: Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 201	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		None	None	None	None	
<b>Judicial system &amp; corruption</b>	Use of information technologies to get the public and participants in the legal process closer to the justice system; provides significant expenditure savings due to reduction in paper use.	Mandatory changeover to the online civil trial process for ordinary court proceedings initiated after 30 June 2014, whereas for those initiated before that date, the changeover has been set as of 31 December 2014. The changeover for the appellate courts will be as of 30 June 2015.	CSR 3 (Efficiency of the public administration and the justice system)		Decree Law n. 90/2014 (L. n.114/2015; Art. 44) approved by Government on 13 June 2014	DL 90: Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 2014	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		None	Very Low	None	None	
<b>Judicial system &amp; corruption</b>	Streamline the service of the justice system.	Creation of proceedings office to support judges.	CSR 3 (Efficiency of the public administration and the justice system)		Decree Law n. 90/2014 (L. n.114/2015; Art. 50) approved by Government on 13 June 2014	DL 90: Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 201	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		None	Very Low	None	None	
<b>Judicial system &amp; corruption</b>	Reduce the time required for settlements.	Decision of pending lawsuits through transfer to arbitration. Assisted negotiation procedure for amicable settlement of disputes.	CSR 3 (Efficiency of the public administration and the justice system)		Decree Law n. 132/2014 (L. n.162/2014; Art. 1, 2 ) approved by Government on 29 August 2014	DL 132: Presented to Parliament (AS 1612) on 12 September 2014. converted in law by Parliament in November 2014.	DL 132: published in GU no. 212 of 12 September 2014. L.162: published in GU no.261 of 10 november 2014	None		None	None	None	None	
<b>Judicial system &amp; corruption</b>	Reduce litigation and the use of the civil justice process as a form of low-cost financing.	Change to the system for the compensation of court costs and increase in the rate of interest on past-due amounts when lawsuits are pending.	CSR 3 (Efficiency of the public administration and the justice system)		Decree Law n. 132/2014 ((L. n.162/2014; Art. 13 ) approved by Government on 29 August 2014	DL 132: Presented to Parliament (AS 1612) on 12 September 2014. First hearing in Senate ongoing	DL 132: published in GU no. 212 of 12 September 2014. L.162: published in GU no.261 of 10 november 2014	None		None	None	None	None	
<b>Judicial system &amp; corruption</b>	Increase transparency and efficiency, for the benefit of creditors.	Measures for force expropriation, bankruptcy proceedings and agreements with creditors prior to bankruptcy.	CSR 3 (Efficiency of the public administration and the justice system)		Decree Law n. 132/2014 (Art. 20) approved by Government on 29 August 2014	DL 132: Presented to Parliament (AS 1612) on 12 September 2014. First hearing in Senate ongoing	DL 132: published in GU no. 212 of 12 September 2014. L.162: published in GU no.261 of 10 november 2014	None		None	None	None	None	
<b>Judicial system &amp; corruption</b>	Accelerate judgements related to public procurements and streamlines litigation.	For public procurement: Judicial rulings during pre-trial hearings; simplified rulings within 45 days. Pecuniary fines in the event of 'vexatious litigation'.	CSR 7 (Simplification and competition)		Decree Law n. 90/2014 (L. n.114/2015; Art. 40) approved by Government on 13 June 2014	DL 90: Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 201	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		None	None	None	None	

General information				Pre-legislative phase	Legislative phase (chronologically from left to right)				Post-legislative (implementation) phase	Political commitment			
Policy field	Policy objectives	Main elements of proposed legislation	Relevance to CSRs	Announcements of future laws	Government draft law proposal (e.g. Disegno di Legge, DL, DLGS)	Adoption/conversion by Parliament	Publication in Gazzette Ufficiale	Legislative decrees (in case of enabling law)	Implementing decrees (e.g. DPR, DPCM, DM)	Risks to the legislative process	Further implementing acts (e.g. subnational, regulatory etc.)	Risks to implementation	Political announcements on importance and level of ambition
<b>Judicial system &amp; corruption</b>	Revision of the liability of magistrates in civil proceedings	Extending the area of responsibility, overcoming procedural obstacles for revering on judges and ensuring certainty in time and procedure for revenge	CSR 3 (Efficiency of the public administration; justice system; European funds)		Adoption of draft law (Disegno di Legge: Riforma della disciplina riguardante la responsabilità civile dei magistrati. Atto Senato 1626) by government on 29 August 2014	Presented to Parliament on 24 September 2014 (AS 1626 and AS 1070)				Medium			High level of commitment
<b>Judicial system &amp; corruption</b>	Reforming the honorary magistracy and justice of the peace officers	Comprehensive reform including: <ul style="list-style-type: none"> <li>- simplification and rationalization of the discipline on judiciary honorary</li> <li>- the organization of the peace officers</li> <li>- the functions of the honorary magistrates</li> </ul>	CSR 3 (Efficiency of the public administration; justice system; European funds)		Adoption of draft law (Disegno di Legge: Riforma organica della magistratura onoraria e altre disposizioni sui giudici di pace) by government on 29 August 2014	The bill has not yet been presented to Parliament		One or more Legislative decrees will have to be adopted within 24 months after parliamentary adoption of the draft law		Medium			High level of commitment
<b>Judicial system &amp; corruption</b>	Reforming civil proceeding	Several measures aimed at increasing efficiency of civil justice through new forms of out-of-court settlement ('negoziazione assistita'); simple form of civil proceedings ("rito abbreviato"); simplification of procedures for civil separations and divorces; etc.	CSR 3 (Efficiency of the public administration; justice system; European funds)		Adoption of draft enabling law by government on 29 August 2014			One or more Legislative decrees on specialized courts in enterprises and families matters and on reform of the Civil Proceedings Code		Medium			High level of commitment
<b>Judicial system &amp; corruption</b>	Fight against crime and mafia	Several measures including reviewing the role and the functions of "amministratore giudiziario"; the management of sequestered and confiscated enterprises and properties; etc.	CSR 3 (Efficiency of the public administration; justice system; European funds)		Adoption of draft enabling law (Disegno di Legge delega: "Misure volte a rafforzare il contrasto alla criminalità organizzata e ai patrimoni illeciti") by government on 29 August 2014. <b>The draft has been presented to the Parliament.</b>					Low			High level of commitment
<b>Judicial system &amp; corruption</b>	Reforming penal proceeding Code and extradition discipline	Modifying Chapter XI ("Libro XI") of Penal Code	CSR 3 (Efficiency of the public administration; justice system; European funds)		Adoption of draft enabling law (Disegno di Legge delega: "Riforma del Libro XI del codice di procedura penale. Modifiche alle disposizioni in materia di estradizione per l'estero: termine e durata delle misure coercitive") by government on 29 August 2014. The draft will be presented to the Parliament after being verified by The State General Accounting Department (RGS).			One or more Legislative decrees		Medium			High level of commitment
<b>Judicial system &amp; corruption</b>	Modifying penal legislation	Strengthening the defence guarantees and ensuring a reasonable length of trials	CSR 3 (Efficiency of the public administration; justice system; European funds)		Adoption of draft enabling law (Disegno di Legge delega: "Modifiche alla normativa penale, sostanziale, processuale e ordinamentale, per il rafforzamento delle garanzie difensive e la durata ragionevole dei processi, oltre che all'ordinamento penitenziario per l'effettività rieducativa della pena") by government on 29 August 2014. The draft will be presented to the Parliament			Government should issue six Legislative decrees		Medium			High level of commitment
<b>Labour market and social policies</b>	Protections in the event of unemployment	New criteria for supplying exceptional social safety nets and additional measures for involuntary unemployment (Ministerial Decree of MLPS).	CSR 5 (Labour market)		Implementing Art. 4, c. 2 of the Decree Law n. 54/2013 (L.85/2013)			None	Decree of Ministry of Labour and MEF n. 83473 issued by 1°August 2014		Actions must be defined at the regional level	Medium	
<b>Labour market and social policies</b>	Ensure young people up to the age of 29 a qualitatively valid opportunity for work, including through cooperation agreements with large companies.	Youth Guarantee Programme.	CSR 5 (Labour market)		NOP 'Youth Employment Initiative' approved with Decision C (2014) 4969 on July, 11 2014. Piano di attuazione italiano per la Garanzia per i Giovani					None	Directorial Decree 1079\SegrDG\2014 of agoust 2014, on "Bonus Occupazionale" in attuazione della Iniziativa Occupazione Giovani di competenza del Ministero del Lavoro e delle Politiche Sociali		
<b>Labour market and social policies</b>	Start-up of pilot programme in 12 cities, and subsequent extension to all of Southern Italy.	Support to active inclusion.	CSR 5 (Labour market)		Decree Law n. 5/2012 (L. n.35/2012; Art. 60 approved by Government on 27 January 2012	DL 5: Presented to Parliament (AC4940) on 9 February 2012; converted in law by Parliament in April 2012	DL 5: published in GU no 33 of 9 February 2012 - L 114: published in GU no82 of 6 April 2012	None	None	None	None	None	None
<b>Labour market and social policies</b>	Support to agreed rental contracts; greater supply of social housing; development of social housing building projects.	Housing plan.	CSR 5 (Labour market)		Decree Law n. 47/2014 (L. n.80/2014; Art. 1, 2,10) approved by Government on 12 March 2014	DL 47: Presented to Parliament (AS 1413) on 28 March 2014; converted in law by Parliament in May 2014.	DL 47: published in GU no. 73 of 28 March 2014 L 106: published in GU no.121 of 27 May 2014	None	DM (Art. 1,2): For the allocation and distribution of funding will be needed ministerial decrees; DM (Art. 10): Regions and municipalities will have to perform some formalities required by the rule aimed at its actual operations. Required ministerial decree for the allocation of the resources assigned.	Low	None	None	

General information				Pre-legislative phase	Legislative phase (chronologically from left to right)				Post-legislative (implementation) phase		Political commitment		
Policy field	Policy objectives	Main elements of proposed legislation	Relevance to CSRs	Announcements of future laws	Government draft law proposal (e.g. Disegno di Legge, DL, DLGS)	Adoption/conversion by Parliament	Publication in Gazzette Ufficiale	Legislative decrees (in case of enabling law)	Implementing decrees (e.g. DPR, DPCM, DM)	Risks to the legislative process	Further implementing acts (e.g. subnational, regulatory etc.)	Risks to implementation	Political announcements on importance and level of ambition
<b>Labour market and social policies</b>	Guarantee a universal social safety net for the unemployed providing uniform benefits and rationalise the legal framework regarding wage supplementation	Revision of wage supplementation concession criteria; simplification of bureaucratic procedures related to wage supplementation concessions; increased and proportional contributions from beneficiary firms; extension of the coverage and duration of ASpl.	CSR 5 (labour market)	-	Adoption of draft enabling law ("Disegno di Legge: Delega al Governo in materia di riforma degli ammortizzatori sociali, dei servizi per il lavoro e delle politiche attive, nonché in materia di riordino della disciplina dei rapporti di lavoro e dell'attività ispettiva e di tutela e conciliazione delle esigenze di cura, di vita e di lavoro" / 'Jobs Act') on 12 March 2014 . Funds in 2015 Draft Stability Law	Presented to Parliament on 3 April 2014 (S. 1428); approved by Senate on 9 October 2014, under discussion in the Chamber (C. 2660); final approval is expected by end-2014		1. Art 1:One or more Legislative decrees for reorganization of the rules of social safety nets for each different productive sector. Legislative decrees will have to be adopted within 6 months after parliamentary adoption of the draft enabling law, i.e. before end-June 2015 if the draft enabling law is adopted by Parliament by end-2014.	Expected by beginning January	Dilution of the draft enabling law in Parliament; delays in the adoption process			High level of commitment
<b>Labour market and social policies</b>	Improve the functioning of active labour market policies and ensure their uniform implementation by the public administrations involved	Rationalisation of incentives; establishment of a national agency for the coordination and management of active and passive labour market policies; rationalisation of entities managing social allowances and employment services; definition of competences of Labour Minister and regions and provinces	CSR 5 (labour market)	"	JOBS ACT - IDEM	JOBS ACT - IDEM		2. Art 1:One or more Legislative decrees for reorganization of the rules of employment services and active policies.  Legislative decrees will have to be adopted within 6 months after parliamentary adoption of the draft enabling law, i.e. before end-June 2015 if the draft enabling law is adopted by Parliament by end-2014.		Low			High level of commitment
<b>Labour market and social policies</b>	Reduce labour market duality by rationalising contract types	Screening of all existing contract types on their merit; drafting of an 'organic text' on the various contract types and elimination of all existing provisions not in line with it; introduction of minimum hourly wage	CSR 5 (labour market)	"	JOBS ACT - IDEM	JOBS ACT - IDEM		3. Art 1: One or more Legislative decrees for reorganization of labor contracts discipline and for making inspection activity more efficient ;  Legislative decrees will have to be adopted within 6 months after parliamentary adoption of the draft enabling law, i.e. before end-June 2015 if the draft enabling law is adopted by Parliament by end-2014.		Low			High level of commitment
<b>Labour market and social policies</b>	Achieve a better work-life balance (in particular for working parents) and foster the labour market participation of women	Introduction of universal maternity allowance; introduction of a tax credit for working mothers with low household earnings; foster flexible working hours; foster crèche services	CSR 5 (labour market)	"	JOBS ACT - IDEM	JOBS ACT - IDEM		4. Art 1: One or more Legislative decrees for universal maternity allowance and for work-life balance measures  Legislative decrees will have to be adopted within 6 months after parliamentary adoption of the draft enabling law, i.e. before end-June 2015 if the draft enabling law is adopted by Parliament by end-2014.		Low			High level of commitment
<b>Labour market and social policies</b>	Simplify procedures	Reduction and elimination of administrative requirements governing work relationships	CSR 5 (labour market)	"	JOBS ACT - IDEM	JOBS ACT - IDEM		5. Art 1: One or more Legislative decrees for simplifying administrative procedures and obligations for citizens and businesses.  Legislative decrees will have to be adopted within 6 months after parliamentary adoption of the draft enabling law, i.e. before end-June 2015 if the draft enabling law is adopted by Parliament by end-2014.		Low			High level of commitment
<b>Labour market and social policies</b>	Incentives for new hiring	Cut of social contribution due by employers on new permanent contracts	CSR 5 (labour market)		2015 Draft Stability Law								
<b>Labour market and social policies</b>	Income support to families	Created a specific fund to support families	CSR 5 (labour market)		2015 Draft Stability Law								
<b>Public administration</b>	Reform of the Public Administrations	Innovate the public administration through the reorganization of State's administration; reviewing the public management roles and functions; the enhancement of work-life balance measures; and the simplification of administrative procedures	CSR 3 (Efficiency of the public administration; justice system; European funds)		Adoption of draft enabling law by government on 13 July 2014 (Atto Senato 1577)	Presented to Parliament on 23 July 2014(AS 1577)and under discussion in the Senate's Committees; next steps will be the approval of the text of draft law by each Chamber (until both Chambers approve the same text).		Art. 1: One or more Legislative decrees (to be adopted by August 2016) for innovating public services, making all the relevant information and documents accessible online Art. 2: Legislative decree for reorganization of rules governing conference services (to be adopted by March 2016) Art.4: Legislative decree for increasing administrative procedures that allow "tacit consent" ( to be adopted by March 2016) Art. 6: Legislative decrees amending previous legislative decrees (DLGS n. 33 and 39 of 2013) on cases of incompatibility and on about transparency (to be adopted 1 <sup>st</sup> October 2015) Art. 7: One or more Legislative decrees modifying the organization of: Presidency of the Council of Ministers; Ministries; National government agencies and non economic public entities (to be adopted by March 2016) Art. 9: Legislative decree for reforming functions and funding of Chambers of Commerce (to be adopted by March 2016) Art. 10: One or more Legislative decrees about public management and performance evaluation of public workers (to be adopted by March 2016). Art. 12: Several Legislative decrees on a) public employment and administrative organization; b) shareholdings ; c) local public services (to be adopted by March 2016) Art. 13:Several decrees on public employment in addition to	Art. 8: DPR on the list of public authorities, the subjects of prominent public and private organizations of public interest.	Medium			High level of commitment
<b>Public administration</b>	Specify the responsibilities of all levels of government, and holds down government operating costs.	Reorganisation of metropolitan cities, provinces, and unions of municipalities and savings in operating costs.	CSR 3 (Efficiency of the public administration and the justice system)		Law n. 56/2014  Decree Law n. 66/2014 (L. n.89/2014; Art. 19) approved by Government on 18 April 2014;  Decree Law n. 90/2014 (L. n.114/2015; Art. 23, 23-quater), approved by Government on 13 June 2014	Law 56: presented to Parliament on 20 August 2013  DL 66: Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014  DL 90:Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014  DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None	Law: approved i) Decree PCdM-Dip. Affari regionali approved on 8 July 2014; ii) DM Interno – MEF approved on 16 September 2014  envisaged: 3 Ministerial Derees and 1 DPCM . A legislative decree for "Campione d'Italia" municipality  DL 66 : foreseen 1 DM Interno-MEF	Low	None	None	
<b>Public administration</b>	Improve invoice and purchasing management for public administrations.	Introduction of mandatory electronic invoicing by suppliers to central administrations as of June 2014 and to territorial entities as of 31 March 2015.	CSR 3 (Efficiency of the public administration and the justice system)		Decree Law n. 66/2014 (L. n.89/2014; Artt. 25, 28, 41) approved by Government on 18 April 2014;	DL 66: Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014	None	None	None	None	None	

General information				Pre-legislative phase	Legislative phase (chronologically from left to right)					Post-legislative (implementation) phase		Political commitment			
Policy field	Policy objectives	Main elements of proposed legislation	Relevance to CSRs	Announcements of future laws	Government draft law proposal (e.g. Disegno di Legge, DL, DLGS)	Adoption/conversion by Parliament	Publication in Gazzette Ufficiale	Legislative decrees (in case of enabling law)		Implementing decrees (e.g. DPR, DPCM, DM)	Risks to the legislative process	Further implementing acts (e.g. subnational, regulatory etc.)	Risks to implementation	Political announcements on importance and level of ambition	
Public administration	Improve the allocation of PA personnel.	New rules covering employee transfers; creation of a web site by the administrations for listing of jobs available through transfers; creation of a fund to be used for improving personnel allocation. Changes to Union privileges.	CSR 3 (Efficiency of the public administration and the justice system)		Decree Law n. 90/2014 (L. n.114/2015; Art. 4 approved) by Government on 13 June 2014	DL 90:Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 201	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		DL 90: implementing decrees: 3 DPCM to establish criteria regarding staff mobility; the use of Fund's resources;the definition of a table of equivalenceamong different levels of staff gradings; 1 DM to approve another table of equivalence referred to in paragraph 3	None		None		
Public administration	Set rules for incompatibility. Reduces ancillary pay and defines management of logistics services for expenditure savings.	Streamlining of the organisation of independent authorities.	CSR 3 (Efficiency of the public administration and the justice system)		Decree Law n. 90/2014 (L. n.114/2015; Art. 22) approved by Government on 13 June 2014	DL 90:Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 201	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		None	None		None		
Public administration	Streamline oversight duties for procedures covering the contracting of public works, and public contracts.	Reinforcement of the powers vested with the National Anti-corruption Authority (ANAC), which has been charged with the oversight of public contracting (with the abolition of the Authority for Administration of Public Contracts), with additional powers to combat corruption and to settle disputes prior to litigation.	CSR 3 (Efficiency of the public administration and the justice system)		Decree Law n. 90/2014 (L. n.114/2015; Artt. 19, 32,37) approved by Government on 13 June 2014	DL 90:Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 201	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		DL 90: implementing decrees: DPCM approving the ANAC's reorganization (by March 2015); DPR rearranging ANAC functions in the field of measurement and evaluation of public workers (to be approved by 22.12.2014)	Low		None	None	
Public administration	Improve management of European funds.	Improvement in implementation of operational programmes and related monitoring via operation of the Agency for Territorial Cohesion; partnership agreement with innovative elements for the 2014-2020 planning period; substitute powers to the Office of the Prime Minister with regard to timing and objectives of EU financed programmes.	CSR 3 (Efficiency of the public administration and the justice system)		-Territorial Cohesion Agency foreseen by the Decree Law n. 101/2013 (L. n. 125/2013; Art. 10). -In October 2014, the Partnership Agreement 2014–2020 was transmitted to the Commission. The Plan identifies specific actions for the use of 42bn of EU funding (ERDF, ESF, EARDF, EMFF), plus 24bn of national co-funding. - Decree Law n. 133/2014 (Art. 12 ) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014. converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		DPCM 9 luglio 2014 (Art. 10, DL 101/2013); The Territorial Cohesion Agency approved its Statute published in Gu no.191 of 19 August 2014	Medium		None	None	
Public administration	Strengthen the efficiency of public procurement.	Procedures to trace payments and to acquire information related to financial payments involved in building strategic infrastructures. Identification of categories of works that require execution by economic agents in possession of specific qualifications.	CSR 7 (Simplification and competition)		Decree Law n. 90/2014 (L. n.114/2015; Art. 36) approved by Government on 13 June 2014	DL 90:Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 201	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		None	None		None		
Public finances	Improve the efficiency and the quality of public expenditure.	Expenditure savings for central and local public administrations (PA); national databank for public contracts; New National Purchasing System; additional powers vested with ANAC to control PA's purchasing of goods and services.	CSR 1 (Public finance sustainability)		Decree Law n. 66/2014 (L. n.89/2014; Artt. 8, 9, 10 ) approved by Government on 18 April 2014;	DL 66: Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014			DL66: planned enactment of no. 2 DPCM (no deadline). One of these has been drafted and has already received a positive opinion by the "Conferenza Unificata" in July. Moreover, the disposals foresee a DM MEF approved in September 2014 (Art. 10). -	Medium		None	None	High level of commitment
Public finances	Reinforce privatisation process and enhance the value of public property.	Divestiture of part of the capital of Poste Italiane and ENAV; plan to divest state-owned buildings; programme to improve energy efficiency in public buildings.	CSR 1 (Public finance sustainability)		D.L. n. 95/2012 cvt. in L. n. 135/2012 , Art. 12 -  Decree Law n. 47/2014 (L. n.80/2014; Art. 3 ) approved by Government on 12 March 2014  Decree Law n. 91/2014 (L. n. 116/2014; Artt. 9,12) approved by Government on 13 June 2014	DL 47: Presented to Parliament (AS 1413) on 28 March 2014; converted in law by Parliament in May 2014.  DL 91: Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 95/2012: published in GU n. 156 of 6/7/2012  DL 47: published in GU no. 73 of 28 March 2014 L 106: published in GU no.121 of 27 May 2014  DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014			In order to implement the sale of state-owned shareholdings in ENAV and Poste, the government approved two decrees (DPCM) on 30 May 2014. The publication in GU is not required.  DL 47: Requires the approval of DM MIT-MEF (by 30 June with the positive opinion of "Conferenza Unificata") which should define procedures for sale of public properties  DL 91:for implementation of Art 9, planned enactment of DI MATTM-MEF. No deadline - But draft has already been sent to the involved ministries		Medium	None	None	
Public finances	Improve the efficiency and the quality of public expenditure.	Cap for annual compensation in case of employment relationships for companies subsidiaries of the public administration.	CSR 1 (Public finance sustainability)		Decree Law n. 66/2014 (L. n.89/2014; Art.13, ) approved by Government on 18 April 2014;	DL 66: Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014	None		None	Very Low		Regions should modify their laws in order to adopt the wage cap		



General information				Pre-legislative phase	Legislative phase (chronologically from left to right)					Post-legislative (implementation) phase		Political commitment		
Policy field	Policy objectives	Main elements of proposed legislation	Relevance to CSRs	Announcements of future laws	Government draft law proposal (e.g. Disegno di Legge, DL, DLGS)	Adoption/conversion by Parliament	Publication in Gazzette Ufficiale	Legislative decrees (in case of enabling law)		Implementing decrees (e.g. DPR, DPCM, DM)	Risks to the legislative process	Further implementing acts (e.g. subnational, regulatory etc.)	Risks to implementation	Political announcements on importance and level of ambition
Public finances	Improve the efficiency and the quality of public expenditure.	Limits on expenditure for consulting, study and research mandates to workers who are already retired; number of board members limited to three for companies subsidiaries or affiliates of the public administration.	CSR 1 (Public finance sustainability)		Decree Law n. 66/2014 (L. n.89/2014; Art.14, ) approved by Government on 18 April 2014;	DL 66: Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014	None		None	Very Low	None	None	
					Decree Law n. 90/2014 (L. n.114/2015; Art. 6 and 16), approved by Government on 13 June 2014	DL 90:Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 201	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None						
Public finances	Improve the efficiency and the quality of public expenditure.	Limits for PA staff turnover.	CSR 1 (Public finance sustainability)		Decree Law n. 90/2014 (L. n.114/2014; Art. 3), approved by Government on 13 June 2014 -	DL 90:Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 2014 -	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None			None	DL 90: In order to enact the staff turnover properly, envisaged an accurate monitoring by Governemnt (PdCM- Dipartimento Funzione pubblica ; MEF - Dipartimento della RGS)		
Public finances	Improve the efficiency and the quality of public expenditure.	Further suppression of public authorities and public bodies, in particular training schools combined into the National Public Administration School.	CSR 1 (Public finance sustainability)		Decree Law n. 90/2014 (L. n.114/2014; Art. 20, 21, 22), approved by Government on 13 June 2014 -	DL 90:Presented to Parliament (AC2486) on 24 June 2014; converted in law by Parliament in August 201	DL 90: published in GU no 144 of 24 June 2014 L 114: published in GU no. 190 of 18 August 2014	None		DL 90: Art. 21 planned enactment of no. 3 DPCM (no deadline)regarding Management Committee ("Comitato di gestione")of the SSPA; ordinary remuneration of SSEF teachers and researchers; financial resources	None	None		
Public finances	Efficient planning of the NHS, improvement of the quality of services and performance.	2014-2016 Healthcare Pact.	CSR 1 (Public finance sustainability)		Healthcare Pact 2014-2016 was agreed in July 2014									High level of commitment
Public finances	Payment of the PA trade debts in arrears.	Facilitated the transfer of PA receivables to banks and financial intermediaries; creation of guarantee fund for transfer of the receivables; offsetting of credits claimed from the PA and tax liabilities; expansion of number of PAs required to certify debts not extinguished.	CSR 1 (Public finance sustainability)		Decree Law n. 66/2014 (L. n.89/2014; Artt. 37, 38-bis, 39, 40 e 45) approved by Government on 18 April 2014;	DL 66: Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014	None		DL 66: Art. 37 -planned enactment of DM MEF adopted in June 2014	Low	None	None	High level of commitment
Public finances	Payment of the PA trade debts in arrears.	Exclusion from Domestic Stability Pact of the principal payments made by regions, provinces and municipalities.	CSR 1 (Public finance sustainability)		Decree Law n. 133/2014 (L.164/2014; Art. 4 ) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014. converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		DL 133: for implementation of Art. 4 planned enactment of DPCM (no deadline) adopted in October 2014	None	None	None	
Public finances	Monitoring of PA trade debts in arrears.	Introduction of annual indicator of timeliness for average payment terms; obligation to include an exhibit to financial statements to report payments made after due dates.	CSR 1 (Public finance sustainability)		Decree Law n. 66/2014 (L. n.89/2014; Artt. 27, 28, 41 approved by Government on 18 April 2014;	DL 66: Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014	None			None	None	None	
Public finances	Full operation of PBO.	Appointment of Parliamentary Budget Office (PBO) council; council's approval of regulations for organising and operating PBO; memorandum of understanding with the MEF for transmission of information in order to certificate macroeconomic forecasts.	CSR 1 (Public finance sustainability)		Parliamentary Budget Office (PBO) was established in April 2014 and became operational on 10 October 2014. Memorandum of understanding on information exchange has been signed between the Fiscal Council and the MEF on 15 September 2014.				None		None	For Futher, look at its institutional website: <a href="http://www.upbilancio.it">www.upbilancio.it</a>		
Public finances	Accounting armonisation process of Regions, local entities and their ancillary units	The reform will enter into force from 1st January 2015. The new accounting system is being tested.	CSR 1 (Public finance sustainability)		In order to implement Enabling law n. 42/2009 (art. 2, c. 1 and 2, let. H)), Government approved two Legislative decrees n. 118/2011 and n. 126/2014			DLGS 118: published in GU no. 172 of 26 July 2011 DLGS 126: published in GU no.199 of 28 August 2014		Several DPCM and DM already approved.	None			
Taxation	Improve tax compliance	Draft Law makes the Agreement (between Italian Republic and USA on tax compliance at international level and on enactment of the Foreign Account Tax Compliance Act (FACTA)) operational	CSR 2 (Taxation system)		Draft Law approved (Disegno di legge: "Ratifica ed esecuzione dell'Accordo tra il Governo della Repubblica italiana e il Governo degli Stati Uniti d'America finalizzato a migliorare la compliance fiscale internazionale e ad applicare la normativa F.A.T.C.A. (Foreign Account Tax Compliance Act)" Atto Camera 2577) by government on 30 June 2014			Presented to Parliament on 28 July 2014(AC 2577)and under discussion in the Chamber of Deputies next steps will be the approval of the text of draft law by the Senate (until both Chambers approve the same text).	None	None	One or more implementing MEF decrees are foreseen. No deadline.	Low		
Taxation	Improve the efficiency of taxation system and improve tax compliance	Revising tax expenditures; improving tax compliance also by simplifying procedures and cooperative compliance; reforming cadastral values; enhancing environmental protection through new fuel and environmental taxes, also to reduce income taxation.	CSR 2 (Taxation system)	-	Adoption of draft enabling law by government on 12 October 2012	Presented to Parliament on 15 June 2012 (C. 5291); adopted by Parliament in February 2014	Law 23/2014 of 11 March 2014 (published in GU no. 59 of 12 March 2014)	Draft Legislative decrees on: 1) tax simplification and compliance (Art. 1 and 7; Atti del Governo no. 99 and 99bis); 2) on composition and functioning of cadastral committees (precondition for the revision of cadastral values; Art. 1 and 2; Atto del Governo no. 100); 3) on the revision of tobacco consumption and production taxation (Art. 13; Atto del Governo no. 106). Such draft decrees have already been adopted by the Government between July and August 2014 and currently waiting the (non-binding) opinion of the Parliament			Very low	Pre-compiled tax form: Agenzia delle Entrate to set up online system by start 2015		High level of commitment
Taxation	Reduce tax wedge.	Tax credit of € 960 for permanent employees earning from €8,160 to €24,000, with the reduction phased out (from €640 to zero) as income rises to €26,000. Measure will be made structural in the 2015 Draft Stability Law.	CSR 2 (Taxation system)		Decree Law n. 66/2014 (L. n.89/2014; Art. 1 ) approved by Government on 18 April 2014. To be confirmed on a regular base by the 2015 Draft Stability Law	Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014	None		None	None	None	None	High level of commitment

General information				Pre-legislative phase	Legislative phase (chronologically from left to right)					Post-legislative (implementation) phase		Political commitment		
Policy field	Policy objectives	Main elements of proposed legislation	Relevance to CSRs	Announcements of future laws	Government draft law proposal (e.g. Disegno di Legge, DL, DLGS)	Adoption/conversion by Parliament	Publication in Gazzette Ufficiale	Legislative decrees (in case of enabling law)		Implementing decrees (e.g. DPR, DPCM, DM)	Risks to the legislative process	Further implementing acts (e.g. subnational, regulatory etc.)	Risks to implementation	Political announcements on importance and level of ambition
Taxation	Reduce the tax burden with respect to productive factors.	10 per cent reduction of ordinary IRAP rates for all sectors of economic activity as from the 2014 tax year. New system for IRAP deductions to increase the employment base, as from the 2014 tax year, for new full-time contracts without expiration date. Option to settle taxation on capital gains and capital losses accrued as of 30 June 2014, using tax rates previously in effect.	CSR 2 (Taxation system)		Decree Law n. 66/2014 (L. n.89/2014; Art. 2 ) approved by Government on 18 April 2014	Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014	None		None	Very low	None	None	
Taxation	Incentives to employment.	Tax credit for the new hiring of highly qualified professionals; projects to facilitate the entry of research doctors into the labour market; incentives to hire young people in the farming, cultural and tourism sectors; simplification of fixed-term and apprenticeship contracts.	CSR 5 (Labour market)		DM MISE (Implementing art. 24 of Decree Law no. 83/2012-converted in Law n. 134/2012) adopted by the Ministry of Economic Development on 28 July 2014	None	DM: published in GU no. 184 of 9 August 2014	None		None	None	None	None	
Taxation	Reduction in tax wedge	Deduction of permanent labour costs from the taxable base of the local business tax (IRAP)	CSR 2 (Taxation system)		2015 Draft Stability Law									
Taxation	Reduce the tax burden with respect to productive factors.	Twenty-three per cent of the earnings of cooperative companies and their consortiums will not be considered as taxable income for direct taxes.	CSR 2 (Taxation system)		Decree Law n. 91/2014 (L. n. 116/2014; Art. 17-bis ) approved by Government on 13 June 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014	None		The measure will enter into force next year	None	None	None	
Taxation	IUC includes a municipal property tax (IMU), a tax on shared municipal services (TASI) and a tax on waste (TARI) that will finance the costs of waste collection and disposal.	The single municipal tax (IUC) went into effect on 1 January 2014.	CSR 2 (Taxation system)		Stability Law for 2014 (Law no. 147/2013; art. 1, c. 639-679; 681-703; 731). Most of these provisions have been modified by Decree Law n. 16/2014 (Art. 1; L n. 68/2014)	Presented to Parliament (AC 2162) on 6 March 2014; converted in Law by Parliament in May 2014	DL 16: published in GU no. 54 of 6 March 2014 L68 : published in GU no.102 of 5 May 2014	None		None	None	None	None	
Taxation	Temporary measure: up to 65 per cent of the donations made in 2014 and in 2015, and up to 50 per cent in 2016.	Tax credit for physical and legal persons who make donations for entertainment- and culture-related projects (the so-called 'Art bonus').	CSR 2 (Taxation system)		Decree Law n. 83/2014 (L. n.106/2014; Art. 1 ) approved by Government on 22 May 2014	Presented to Parliament (AC 2426) on 31 May 2014; converted in law by Parliament in July 2014.	DL 83: published in GU no. 125 of 31 May 2014 L 106: published in GU no.175 of 30 July 2014	None		None	None	None	None	
Taxation	Tax credit in the cinema and in the tourism sector.	Further tax credit for culture and tourism	CSR 2 (Taxation system)		Decree Law n. 83/2014 (L. n.106/2014; Art.6, 9, 10,11-bis ) approved by Government on 22 May 2014	Presented to Parliament (AC 2426) on 31 May 2014; converted in law by Parliament in July 2014.	DL 83: published in GU no. 125 of 31 May 2014 L 106: published in GU no.175 of 30 July 2014			In order to implement: - Art 6 (cinema's tax credit): Foreseen 2 DM MIBACT-MEF to be approved by the end of June/October; -Art 9 e 10 (tax credit for operators in the tourism sector): foreseen 3 DM DM MIBACT-MEF to be approved by the end of October; - Art. 11-bis (tax credit for innovative start-up created by young entrepreneurs): None	Low	None	None	
Taxation	Incent investments in risk capital.	Enhancements to Aid for Economic Growth (AEC) programme, with extension to businesses with negative taxable income, and increase (40%) in aid to companies admitted to quotation on the stock market.	CSR 4 (Banking sector and capital market)		Decree Law n. 91/2014 (L. n. 116/2014; Art. 19 ) approved by Government on 13 June 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014	None		None	None	None	None	
Taxation	The credit is based on investments made through 30 June 2015, in excess of the average investments made during the previous five tax years. The minimum amount to qualify for the credit is €10,000. The tax credit is split into three annual portions of an equal amount.	Tax credit of 15% for the acquisition of capital goods.	CSR 4 (Banking sector and capital market)		Decree Law n. 91/2014 (L. n. 116/2014; Art. 18 ) approved by Government on 13 June 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014	None		None	None	None	None	
Taxation	Capitalisation of businesses.	Possibility of paying a substitute tax in the event of revaluation of capital assets and shareholdings reported in financial statements as of 31 December 2012.	CSR 4 (Banking sector and capital market)		Decree Law n. 66/2014 (L. n.89/2014; Art. 4 ) approved by Government on 18 April 2014	Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014	None		None	None	None	None	
Taxation	Enhance competitiveness on national and international markets.	Tax credit to favour businesses investing in R&D	CSR 4 (Banking sector and capital market)		2015 Draft Stability Law							None	None	
Taxation	Facilitate the issuance of bonds, similar securities and unlisted financial bills of exchange.	The tax treatment of project bonds has permanently been made equal to that for government securities.	CSR 4 (Banking sector and capital market)		Decree Law n. 133/2014 (L. n. 164/2014; Art. 13 ) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014. converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None		None	None	None	None	

General information				Legislative phase (chronologically from left to right)				Post-legislative (implementation) phase		Political commitment			
Policy field	Policy objectives	Main elements of proposed legislation	Relevance to CSRs	Pre-legislative phase Announcements of future laws	Government draft law proposal (e.g. Disegno di Legge, DL, DLGS)	Adoption/conversion by Parliament	Publication in Gazzette Ufficiale	Legislative decrees (in case of enabling law)	Implementing decrees (e.g. DPR, DPCM, DM)	Risks to the legislative process	Further implementing acts (e.g. subnational, regulatory etc.)	Risks to implementation	Political announcements on importance and level of ambition
<b>Taxation</b>	Tax credit against the payment of corporate income taxes and the regional tax on productive activity, equal to 50 per cent of the cost of incremental investment, in market failure areas, for investments not provided by public sinking-fund subsidies.	Institution of a tax credit to accelerate investments ultra-wide broadband.	CSR 4 (Banking sector and capital market)		Decree Law n. 133/2014 (L.164/2014; Art. 6 ) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014. converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None	In order to benefit from this measure, operators should follow a specific procedure. Moreover, the disposal foresees one implementing decrees (DM MISE-MIT-MEF, including the Agenzia Entrate's opinion) to be adopted by the end of the year. -	Medium	Pre-compiled forms to be published by MISE on its web site	None	
<b>Taxation</b>	Tax credit of 40 per cent of the investments up to €400,000 for product/technology innovation and development, and for new business networks for food production. Another tax credit of 40 per cent for investments up to €50,000 for the e-commerce of agro-food products.	Institution of a tax credit for innovation in the farming sector.	CSR 4 (Banking sector and capital market)		Decree Law n. 91/2014 (L. n. 116/2014; Art.3 ) approved by Government on 13 June 2014	Presented to Parliament (AS 1541) on 24 June 2014; converted in law by Parliament in August 2014.	DL 91: published in GU no. 144 of 24 June 2014 L 116: published in GU no.192 of 20 August 2014		The disposal foresees 2 implementing decrees (2 DM MIPAF-MISE-MEF ) to be approved by the end of October -	Medium	None	None	
<b>Taxation</b>	The investment must exceed €50 million (previous floor of €200 million) and be no greater than €2 billion.	Introduction of IRES and IRAP tax credit for a maximum of 50 per cent for all public works constructed with the use of project financing.	CSR 8 (Infrastructures)		Decree Law n. 133/2014 (L.n. 164/2014; Art. 11 ) approved by Government on 29 August 2014	DL 133: Presented to Parliament (AC 2629) on 12 September 2014. converted in law by Parliament in November 2014	DL 133: published in GU no. 212 of 12 September 2014; L.164: published in GU no. 262 of 11 November 2014	None	None	Very Low	None	None	
<b>Taxation</b>	Strengthen spontaneous taxpayer compliance.	Reduced flat tax rate of 10 per cent (versus 15 per cent) for income on so-called agreed rental contracts.	CSR 2 (taxation)		Decree Law n. 47/2014 (L. n.80/2014; Art. 9 ) approved by Government on 12 March 2014	Presented to Parliament (AS 1413) on 28 March 2014; converted in law by Parliament in May 2014.	DL 47: published in GU no. 73 of 28 March 2014 L 106: published in GU no.121 of 27 May 2014	None	None	None	None	None	
<b>Taxation</b>	Govern procedures related to the exchange of tax-related information with the fiscal authorities of EU Member States.	Implementation of the EU Directive no. 2011/16/EU regarding reciprocal assistance between the competent authorities of Member States on the subject of direct taxes and other taxes.	CSR 2 (taxation)		Legislative Decree (DLGS) n. 29/2014		DLGS: published in GU no. 63 of 17 March 2014.		MEF- D.Dirett. Of 29 May 2014 (Art. 2) published in GU in June and relative to organization issues		None	None	
<b>Taxation</b>	Indicate the results achieved and those expected, with reference to the recovery of revenues through i) the detection of evasion via tax audits and ii) a greater rate of spontaneous taxpayer compliance.	Annual report to Parliament on the design and development of strategies to fight tax evasion.	CSR 2 (taxation)		Decree Law n. 66/2014 (L. n.89/2014; Art.6 ) approved by Government on 18 April 2014	Presented to Parliament (AS1465) on 24 April 2014; converted in law by Parliament in June 2014	DL 66: published in GU no. 95 of 24 April 2014 L 89: published in GU no.143 of 23 June 2014	None	The Annual Report has been presented to Parliament on 1st of October 2014. It will be examined by the Parliament	None	The link for the document: <a href="http://www.mef.gov.it/documenti-allegati/2014/Rapporto_art6_dl66_13_luglio.pdf">http://www.mef.gov.it/documenti-allegati/2014/Rapporto_art6_dl66_13_luglio.pdf</a>	None	