



MINISTERO DELL'ECONOMIA E DELLE FINANZE



DOCUMENTO DI ECONOMIA E FINANZA 2016

Appendix A

Structural reform agenda - timetable

STRUCTURAL REFORM AGENDA - TIMETABLE

REFORM TIMETABLE*			
Policy Area	Done	In progress	Timetable
Institutional reforms	Electoral Law Chamber of Deputies (L. 52/2015)		May 2015
	Implementation Law of L.52/2015: Definition of electoral constituencies for the Chamber of Deputies		August 2015
		Bill for Constitutional Reform (overcoming the perfect bicameralism and modification of legislative powers' allocation between State and Regions).	April 2016
		Confirmatory referendum on constitutional reform	By 2016
		Bill on the prevention of conflict of interest for Deputies and Government members (A.S. 2258).	
Labour market and social policies	Enabling Law on labour market reform (L.183/2014).		December 2014
	Implementing decrees of L.183/2014		March 2015
	Legislative decree on standard open-ended contract (Lgs. D.23/2015)		
	Legislative decree on new unemployment benefit scheme (Lgs. D.22/2015).		
	Legislative Decree on work-life balance (Lgs. D. 80/2015)		June 2015
	Legislative Decree on labour contracts and review of tasks' regulation (Lgs. D.81/2015)		
	Legislative Decree on wage supplementation scheme (Lgs. D.148/2015)		September 2015
	Legislative Decree on rationalization and simplification of inspection activities (Lgs. D. 149/2015)		
	Legislative Decree on labour services, active policies and setting up of National Agency for active labour policies- ANPAL (Lgs.D.150/2015).		
	Legislative Decree on simplification of procedures and equal opportunities (Lgs. D. 151/2015)		
		Implementation of Lgs. D. 150/2015 Definition of the strategy implementing the new ALMPs and agreements with the regions. Implementation of the ALMPs strategy and issuance of activation vouchers for dedicated training paths.	By 2016
	Adoption of the ANPAL statute		April 2016
	Adoption of the National Labour Inspectorate statute		
		Prime Minister Decree transferring resources from Ministry of Labour and ISFOL to ANPAL	May 2016
		Enabling law to reform the non-profit sector, the social enterprise and the universal social service (approved by the Senate and now before the Chamber of Deputies)	

* Reforms are divided in two categories according to their state of advancement: i) reforms presented in Parliament for approval (in progress) and ii) reforms who have already completed the process of approval and have been published in the Official Journal (done).

REFORM TIMETABLE (CONTINUE)			
Policy Area	Done	In progress	Timetable
Labour market and social policies	Youth Guarantee - First Phase		May 2014
	Youth Guarantee - Second Phase ("Superbonus"; and "selfemployment")		March 2016
		Interventions on the second level contractual bargaining.	By 2016
		Bill on Jobs Act for self-employed workers and for flexible organisation of job's time for work-life balance. Approved by the Council of Ministers 28 th Jan. 2016- now before the Senate (AS 2233).	By September 2016
		Enabling Law for the reunification and coordination of the legislation on support to family. Single Family Code	December 2016
		Refinancing of the Plan for the early childhood's educational services	
Justice	Delegated law on non-prison penalties and reform of the sanction system (L. 67/2014)		April 2014
	Reform of criminal justice (D.L. 92/2014 cvt. L. 117/2014)		August 2014
	Reform of civil justice (D.L. 132/2014, cvt. in L. no. 162/2014)		November 2014
	Provisions on crimes against the Public Administration, 'mafia' association and false accounting (L. 69/2015)		May 2015
	D.L. 83/2015 cvt. L. 132/2015. Urgent measure on bankruptcy, civil procedure, judicial organization and functioning of the judicial administration		June 2015
	Implementation of L.67/2014: Provisions on de-criminalisation (Lgs. D.7/2016)		January 2016
	Measures to deflate the criminal justice system (Lgs.D. 8/2016)		
	Enabling law for the reform of the honorary magistrates and other provisions for justice of the peace (L. 57/2016) - Lgs.D. on appointments to honorary judges (preliminary examination)		April 2016
		Bill to modify the criminal legislation for strengthening of the defensive guarantees and the reasonable duration of proceedings, already passed by the Chamber, currently before the Senate (AS2067)	August 2016
		Bill to reinforce the jurisdiction of firms and family courts; rationalisation of civil trials; revision of proceedings stages. Already passed by the Chamber, currently before the Senate (AS2284)	October 2016
		Bill on statute of limitations, already passed by the Chamber, currently before the Senate (AS1844)	
		Bill delegating the Government to reform the rules on corporate crisis and insolvency procedures, approved by the Council of Ministers February 10, 2016, currently before the Chamber (A.C. 3671)	
		Bill on measures to fight organized crime and illicit patrimonies (A.S. 1687)	By 2016

STRUCTURAL REFORM AGENDA - TIMETABLE

REFORM TIMETABLE (CONTINUE)			
Policy Area	Done	In Progress	Timetable
Fiscal system	Enabling Law on tax reform (L. 23/2014).		March 2014
	Enabling legislative decrees of L.23/2014		November 2014
	Fiscal simplification and pre-compiled income tax return (Lgs.D. 175/2014).		
	Tobacco products (Lgs. D. 188/2014);		December 2014
	Revision of Cadastral committees (Lgs. D. 198/2014).		
		Cadastre: The revision of cadastral values will be subject to a general and organic intervention after an alignment of the databases needed to accurately assess the revenue and distributional effects on taxpayers.	2016-2018
	Legal certainty between tax authorities and taxpayers (Lgs. D. 128/2015)		August 2015
	VAT electronic invoicing (Lgs. D. 127/2015).		
	Simplifying taxation for international businesses (Lgs. D. 147/2015)		September 2015
	Simplification of collecting system(Lgs.D. 159/2015)		October 2015
	Monitoring of tax evasion (Lgs. D. 160/2015)		
	Sanction system (Lgs. D. 158/2015)		
	Litigation procedures (Lgs.D. 156/2015)		
	Reorganisation of fiscal agencies (Lgs. D. 157/2015).		
Taxation	VAT and taxation on capital gains (D.L. 66/2014 cvt. in L. 89/2014).		June 2014
	Permanent reduction of tax wedge on labour (2015 Stability Law – L. 190/2014).		December 2014
	Reform of the local taxation on properties (IMU) and indivisible services for principal residences (TASI) (2016 Stability Law - L. 208/2015).		December 2015
	Reduction of corporate taxation (2016 Stability Law: reform of local taxation on farmland and on "bolted equipment"; reduction of IRES at 24% in 2017)		
	Fiscal measures to boost investments (2016 Stability Law: amortisation of 140% for the purchase of capital goods; exclusion of instrumental properties from the firm's assets)		
		IRPEF: with the next Budget Law it will be evaluated the possibility of acting on IRPEF according to the available public finance space.	2017-2018
		Tax measures of VAT regime and taxation of business income	2016
Privatisation	Selling of public shares: Listing of Fincantieri (from CDP); dismissal of CDP Reti share; divestiture (from CDP) of Trans Austria Gasleitung GmbH – Tag; Listing of RAIWay.		2014
	Selling of further shares of ENEL, IPO of Poste Italiane.		2015
		ENAV, Ferrovie dello Stato. Further privatisations under consideration	2016-2018

REFORM TIMETABLE (CONTINUE)			
Policy Area	Done	In Progress	Timetable
Infrastructures	National Plan for Ports and logistics (L. 164/2014) Agreement of 31 March 2016 in State-Regions Conference after the judgement of Constitutional Court.		August 2015
	Identification of national interest airports (Presidential Decree 201/2015)		September 2015
	National Plan for social and cultural re-development of deprived urban areas (2015 Stability Law). Prime Minister Decree for the establishment of the Committee for the evaluation of projects		October 2015
	Contributions for intermodal combined transport services (2016 Stability Law – “FerroBonus” and “MareBonus”)		December 2015
	National Plan for Defence and security (cyber security, defence systems, police forces – 2016 Stability Law - L. 208/2015)		
	Enabling law for the reform of public tenders (L. 11/2016)		January 2016
	Implementation of Law 11/2016		April 2016
	Delegated legislative decree 50/2016 to implement EU Directives 23, 24 and 25 of 2014 and review public tender legislation.		
		Guidelines for the implementation of the Code of public tenders and concessions (ANAC)	May 2016
	Ultra-Broadband Plan (2020 target: 85% of population covered with connection of at least 100Mbps)		2015-2020
	Implementation of the Ultra - Broadband Plan. Agreement with the Regions on the joint use of regional and national resources and the DCF allocation		February 2016
		Extraordinary Plan for the redevelopment of peripheries (Stability Law 2016)	By 2016
		Measures for the improvement of urban quality. Recovery program for the residential public building. University residences realization. New investment for underground. Interventions for the development of cycle-stations and soft mobility facilities. National Plan for electric vehicle recharging.	
Competition and competitiveness	Measures for productive investments: ‘Nuova Sabatini’ (D.L.69/2013); ‘Competitiveness Decree’ (D.L. 91/2014); ‘tax credit for R&D investments; Patent box		December 2015
		Extension of incentives for firms signing network contracts; incentives for specific networks (green and international); support for “catalyst subjects” and regulatory simplification.	By 2016
		Provisions for relaunching of firms investment	June 2016
		Strengthening of Central Guarantee Fund for SMEs	
		2015 Annual law on competition (Draft Law)	

STRUCTURAL REFORM AGENDA - TIMETABLE

REFORM TIMETABLE (CONTINUE)			
Policy Area	Done	In Progress	Timetable
Competition and competitiveness		2016 Annual law on competition.(Draft Law)	December 2016
		Plan for relaunching Italian manufacturing	By 2016
		Strengthening of incentives for start-up and innovative SMEs	
	Extraordinary Plan for Made in Italy		2015-2017
		National Plan to fight counterfeiting	2016-2017
Credit	Reform of 'Banche Popolari' (D.L. 3/2015 cvt. in L.33/2015).		March 2015
	Measure on non-performing loans and bankruptcy (D.L. 83/2015 cvt. in L. 132/2015).		August 2015
	Transposition into national law of the European Directive 2014/59/EU on Bank Recovery and Resolution (Lgs. D. 180/2015)		November 2015
	20% of Guarantee Fund to firms located in the South (Stability Law 2016)		December 2015
	Cooperative banks' reform; State guarantee mechanism as part of securitization transactions whose underlying assets are banks' non-performing loans (D.L.18/2016).		February 2016
	Self-reform of Foundations.		2015 - 2016
	'Finance for growth' measures: mini bond (D.L.83/2012); simplification for SMEs listing (D.L.91/2014); allowance for corporate equity (ACE and superACE - D.L. 201/2011; L. 147/ 2013)		2012 - 2016
		Measures 'Finance for growth 2.0'	By 2016
	Implementation of directive 2014/49/UE on deposit guarantee schemes		February 2016
	D.L. 59/2016 concerning executive and bankruptcy proceedings, and for investors in banks in liquidation		May 2016
Education	'La buona scuola' reform (L. 107/2015).		July 2015
		Implementing decrees of Law 107/2015. Legislative Decrees on: - National education and training system; - Initial training and access to teaching positions in secondary school; - Promotion of inclusion in schools for students with disabilities and recognition of different forms of communication; - Review of vocational education pathways and link with education and training pathways; - Integrated system of education and school from zero to six years; - Effectiveness of the right to education; - Promotion and dissemination of culture and support to creativity; - Italian educational institutions and initiatives abroad; - Evaluation and certification of students skills.	July 2016
	Strengthening of measures for school building: EIB loans (L. 107/2015) and exclusion of the costs of school building projects from the budget balance of local authorities (2016 Stability Law)		July - December 2015

REFORM TIMETABLE (CONTINUE)			
Policy Area	Done	In Progress	Timetable
Education	Strengthening of measures for school building: EIB loans (L. 107/2015) and exclusion of the costs of school building projects from the budget balance of local authorities (2016 Stability Law)		July – December 2015
	National Plan for digital school (Min.D. 27 Oct. 2015).		October 2015
		National Plan of training on the job (ministerial decree by May 2016)	2016-2018
	National Plan for Research 2015-2020	.	May 2016
		Decree for the Charter of Rights and duties of students in school – work training	By June 2016
Public Administration and simplification	Simplification Agenda 2015-2017: (including the simplification measures of L.124/2015)		2015-2017
	Enabling Law on reforming the Public Administration (L.124/2015).		August 2015
	Implementing legislation of L.124/2015: Lgs. D. 10/2016 on repeal of obsolete and out of date secondary legislation and implementing decrees.		January 2016
	Further 11 legislative decrees implementing L.124/2015, approved by the CoM of 22 nd January 2016, related to: 1) digital citizenship and Code of Digital Administration; 2) reorganisation of State-Regions Services' Conference; 3) simplification and acceleration of administrative procedures; 4) regulation of Segnalazione Certificata di Inizio Attività (SCIA); 5) revision and simplification of regulation on public corruption and transparency 6) rationalisation and simplification of ports' authorities; 7) reorganisation of state forestry and police corps; 8) transparency on Health System Managers 9) changes on dismissal rules on Public employment 10) single code on local public services 11) reorganisation of rules on State Owned enterprises		August 2016 (final approval)
		Further legislative decrees to fully implement L. 124/2015 on: - transparency and prevention of corruption; - Simplification and acceleration of administrative procedures; - Reform of public management; - Chambers of Commerce reform; - Reorganization of procedures for the judgements before the Court of Auditors; - Reorganization of the Presidency of the Council of Ministers, government agencies and non-public economic entities.	August 2016

STRUCTURAL REFORM AGENDA - TIMETABLE

REFORM TIMETABLE (CONTINUE)			
Policy Area	Done	In Progress	Timetable
Public Administration and simplification		One or more legislative decrees for the reorganization of labour legislation in the public administrations	February 2016
		Implementation of the Defence White Book: Further revision of the National Military Forces, reconfiguration and streamlining of internal organisation of the Defense Ministry, the redefinition of careers.	By 2016
Reducing regional disparities	Masterplan for the <i>Mezzogiorno</i>		2015
		Implementation of the Masterplan: 16 Agreements for the South: 8 for the South Regions and 8 for Metropolitan cities to define specific strategic actions for each territory.	2015-2018
	Tax credit for investment in capital goods in the South (Stability Law 2016)		December 2015
Poverty and social inclusion		Enabling Bill attached to the 2016 Stability law, providing measures to fight poverty and reorganize social services - approved by the CoM on 28th January 2016 and now before the Chamber (AC3594)	June 2016
		Bill on assistance for persons with severe disabilities without family support (Law "Dopo di noi" - A.S.2232)	July 2016
Agriculture	Implementation and simplification of the Common Agricultural Policy Adoption of all non-legislative implementing act: DM 162/2015 Simplification of the CAP 2014 - 2020 management; DM Ref. 1922/2015 Additional provisions regarding the simplification of the management of the CAP 2014 - 2020; DM 5145/2015 National regulations for the implementation of delegated Regulation (EU) 2015/1383 of the Commission of 28 May 2015		March 2015
	Measures for the milk and dairy industry (D.L. n. 51/2015 cvt. into L. 91/2015).		May 2015
		Implementing legislation of the D. L. 51/2015: Urgent provisions to favour the reorganisation of the milk and dairy industry and for the implementation of the EU regulation 1308/2013 related to inter-professional organisations in the agricultural sector.	By 2016
		Rules for transparency of contractual agreements in agricultural supply chains.	June 2016
	Support measures for agricultural sector (2016 Stability Law): IRAP exemption, IMU exemption for farmland, tax credit for the purchase of capital goods for production facilities, fund for agricultural machinery, agro-energy tax, extension of the National Program of Fisheries and Aquaculture.		December 2015
		Enabling law for simplification, rationalisation and competitiveness of agricultural, agri-food and fishing sectors (before the Senate - A.S. 1328 B).	July 2016

REFORM TIMETABLE (CONTINUE)			
Policy Area	Done	In Progress	Timetable
Healthcare	Strengthening of Health Pact 2014-2016 (EAL, reference prices, drugs)		December 2015
		Health responsibility (AS2244)	By 2016
Culture and Tourism	Young Culture Card, tax credit for filmmaking industry, stabilisation of Art Bonus, 2x1000 to cultural associations (2016 Stability Law)		December 2015
		Bill attached to the 2016 Stability Law on Regulation of Cinema, Audiovisual and Performing Arts" (A.S.2287)	By 2016
	Reform of RAI and TV public service		December 2015
		Update of the Strategic Plan for tourism development and the relaunch of ENIT	By 2016
Environment	Law on crimes against the environment (Law 68/2015).		May 2015
	Law to promote green economy measures and for the containment of excessive use of natural resources (L.221/2015)		December 2015
		Implementing legislation of L. 221/2015: L.D. concerning the remuneration of ecosystem and environmental services.	By 2016
		Remediation and environmental damage: simplification of remediation process; reform of SIN management	By 2016
		Waste management: regulatory authority and progressive transition from tax (Tarsu) to tariff; Reform of the consortia	June-December 2016
		Hydro-geographic districts	November 2016
		Green Act Bill (environmental taxation; circular economy, renewables, mobility)	By 2017
		Reform of the governance of National Parks (AS 1034)	November 2016
Spending Review and tax expenditures		With the new regulatory framework for tax expenditures (Lgs. D. 160/2015, implementing enabling L. 23/2014) the Gov.t will annually review existing tax expenditures according to their economic impact and present a Report to Parliament together with the Budget Law.	October 2015
	Spending review – Phase I (rationalisation of purchasing centres, processes digitalisation and standard costs) savings achieved: 3.6 bn in 2014 and 18 bn in 2015		2015
	Strengthening the programme of rationalization for e-procurement and of the central buyers bodies ('centrali di committenza'); setting up of the 'aggregators Table'; extension of the obligations for the PA and its subsidiaries to use Consip (the National e-procurement Agency) for their purchases.		

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Policy Area	Done	In Progress	Timetable
Spending Review and tax expenditures		Annual decrees on market categories and maximum thresholds for independent tenders (if exceeded authorities must resort to Consip or to another party aggregator). Definition of new benchmark prices based on 'essential characteristics' of the goods and services	By 2016
		Standard requirements and fiscal capacity rules (Fiscal Federalism) for local authorities. Updating of the methodological notes	
	Phase II of spending review (revision of Budget Law). Estimated savings: €25 billion in 2016, €28 billion in 2017 and 29 billion in 2018 - Lgs.D. on completing the reform of State budget structure - Lgs.D. on reordering the State budget management		Structural savings planned until 2018. Lgs.D. approved in May 2016
		Bill modifying L. 243/2012 providing for the implementation of the principle of balanced budget for regional and local authorities.	July 2016