

**Aarhus Convention Compliance Committee  
Secretary to the Aarhus Convention Compliance Committee  
United Nations Economic Commission for Europe  
Palais des Nations, 1211 Geneva 10, Switzerland**

**(ACCCC / C / 2015/130 (Italy))**

**compliance by Italy with provisions of the Convention related to the cost of judicial procedures**

A clarification of the answer sent by the Ministry of Environment is appropriate.

The Committee requested:

*1. Please clarify whether article 79 of the Code of the Third Sector (Legislative Decree no. 117/2017) has yet entered into force. If so, on what date did it enter into force? If it is not yet in force, please specify: (a) On what date is article 79 scheduled to enter into force; (b) Pending the entry into force of article 79, which legislative provisions govern how the taxable income of NGOs is to be calculated.*

The Italian Ministry replied:

*It is confirmed that the rule referred to in Article 79 of Legislative Decree No. 117 of 3 July 2017 - as per its current text - entered into force on 1 January 2019.*

The Ministry's reply is only formally correct.

Legislative Decree No. 117 of 2017 entered into force on 3 August 2017 and its amendments introduced by Law No. 136 of 2018, entered into force on 1 January 2019.

The Title X - concerning the tax regime of third sector entities - will be applicable in the fiscal year following the European Commission's authorisation of the entry into force of the RUNTS Single National Register of Third Sector Entities.

The second paragraph of Article 104 provides that 'The provisions of Title X, except as provided for in paragraph 1, shall apply to the entities registered in the Single National Register of the Third Sector as from the tax period following the authorisation of the European Commission pursuant to Article 101, paragraph 10, and, in any case, not before the next tax period of operation of the aforesaid Register'.

The provisions of Title X subject to this rule include Article 79.

Such authorisation has not yet been received.

Until the registration in the RUNTS (art. 4 first paragraph), the fiscal regime currently provided for the Onlus (art. 101 second paragraph) will continue to be applied, qualification in which WWF Italia is still classified.

With best regards.

Trieste 8 March 2021

Alessandro Giadrossi