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We have taken the greatest care in preparing the information contained herein, considering the need to make it as concise and timely as possible. However if you intend to use the information in making business decisions or in applying the relevant legal regulations, you are welcome to contact us for a more thorough examination of any specific matters.

Subject: Decree of the President of the Council of Ministers (DPCM) dated March 22, 2020 – Temporary suspension of productive activities in order to limit the spread of the contagion by Covid-19 through the Italy's whole territory

In order to adopt further measures to fight effectively the Covid-19 emergency all over Italy, on March 22, 2020, another DPCM was published. This Decree, which is attached to this issue of our Taxnews, contains urgent measures that suspend productive activities in Italy, except for those listed in the Decree and those allowed due to the effect of other provisions referred to in the Decree.

1. Temporary suspension of productive activities, except for those listed in the DPCM dated March 22, 2020

The Decree orders – **from today's date and until April 3, 2020 – the suspension of all industrial and commercial productive activities, except for those listed in its Annex 1**, which, accordingly, may continue to be carried out, consistently with the Decree's provisions.

Besides the activities not suspended by the Decree in question, the activities allowed by the DPCM dated March 11, 2020, **will continue to operate**. They include: **banking, financial and insurance services, as well as the activities of the farming sector, of the livestock sector and of the agro-food processing sector, including businesses that supply the relative goods and services.**

The following activities **are likewise allowed** (hence are **not** suspended until April 3, 2020):

a) activities aimed at ensuring continuity of the supply chains of the

unsuspended activities referred to in Annex 1 of the Decree;

b) services of public utility and the essential services referred to in Law 146 dated June 12, 1990. These are the services aimed at guaranteeing the enjoyment of the personal rights protected by the Constitution – to life, health, liberty, security, freedom of movement, health and social security, education, and freedom of communication. In any case, museums, cultural institutes and sites shall remain closed, as well as services pertaining to education, unless dispensed via remote or smart working procedures falling within the limits allowed at present.

c) the activities referred to in letters f, g and h of the Decree in question, including transportation.

Enterprises whose activities have not been suspended must comply with the agreed protocol, signed on March 14, 2020, by the Government and the unions, regulating the measures aimed at fighting and containing the spread of the Covid-19 virus in workplaces.

2. Other activities that remain suspended by effect of other provisions referred to by the DPCM dated March 22, 2020

By express provision of the Decree dated March 22, 2020, commercial activities **remain subject to the provisions contained in the DPCM dated March 11, 2020 (extended by today's Decree until April 3, 2020)**. Hence essentially: a) the suspension of retail commercial activities is confirmed, except for activities aimed at selling only food and goods of primary

necessity listed in Annex 1 of the DPCM dated March 11, 2020. Accordingly, newsstands, cigarette stores, pharmacies, parapharmacies and local markets (restricted to the sale of foodstuffs) shall remain open to business; b) the activities of restaurants and the like shall remain suspended, except for company cafeterias, contract-based continuous catering services, and for take-out home-delivery services, obviously in compliance with keeping an interpersonal distance of at least one meter and with all hygiene and health rules as regards both the packaging and the transportation of the food; c) services to persons continue to be suspended, except for the following activities: laundering and cleaning of textile and fur articles, industrial laundering and the like, funerary services and related activities.

As provided by the Decree in question, due to the combined provisions of Art. 1.2 of the DPCM dated March 11, 2020, and of Art. 1.1, letter c), of the Ordinance issued by the Health Ministry, until April 3, 2020 (as per the extension from the date previously set at March 25, 2020), venues serving food and beverages inside train stations and gas stations are also suspended, excepting those located along toll-highways, which are allowed to sell only take-away products or products to be consumed outside the premises. Venues located in hospitals and airports, and along roads, shall remain open.

3. Rules for the productive activities suspended by the DPCM dated March 22, 2020

In any case, the activities suspended by the Decree dated March 22, 2020, are still allowed to be carried out if they are organized to be performed **via remote or smart working**. Activities **not suspended** include **professional activities**.

As specified in the Decree, for all **productive and professional activities that have not been suspended**, the “**recommendations**” issued by the DPCM dated March 11, 2020, shall remain in force: a) use as much as and whenever possible of smart or remote working; b) incentivization of vacations and paid leave for employees, as well as other instruments provided by collective bargaining; c) suspension of activities of company departments that are not indispensable for production; d) adoption of anti-contagion safety protocols, with use of personal protection equipment, where it is not possible to maintain an interpersonal distance of at least one meter; e) incentivization of workplace sanitization operations, to which end forms of unemployment insurance may be used.

Enterprises whose **activities** have been **suspended** pursuant to the Decree **dated March 22, 2020, had until March 25, 2020, to complete the activities needed to suspend their business**, including shipment of warehoused goods.

Our firm will be happy to provide any clarification and assistance its customers may need.



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