

Financing adult learning database

Name of the instrument - Local language	Agevolazioni fiscali per l'aggiornamento dei liberi professionisti
Name of the instrument - English translation	Tax allowance for costs related to participation in conference, seminars, updating courses for freelance
Scheme ID	253
Country	 Italy
Reporting year	2020
Type of instrument	Tax incentive for individuals
Sub-type of instrument	Treatment of work/profession related training costs
Type of entry	Single instrument

Short description	Self-employed/professionals (having a VAT position) are eligible for the tax incentive. No preferential treatment is applied. This tax allowance allows to deduct up to an annual limit of EUR 10 000 for training, education and conference participation (including travel and fees costs); costs for personalised certification of skills, guidance, research and support for self-entrepreneurship, deductible up to EUR 5 000. The State covers the loss of revenue. The tax incentive can be re-used once in each calendar year. The eligible duration of the training leave is 20-30 working days.
--------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Level of operation	National
Name of a part of the country	Not applicable
Name of the region (for regional instruments)	Not applicable
Name of the sector (for sectoral instruments)	Not applicable
Relevance	Further instrument
Legal basis	Art. 54, clause 5, DPR n. 917 of 1986 as main reference; Law 22 May 2017, No. 81, art. 9
Objective(s) and target(s)	The scheme is included in a series of provision to "protection of self-employment" (Law 22 May 2017, No.

	81)
Year of implementation	1986
Year of latest amendment	2017
Operation/management	In the yearly tax declaration to the National Revenue Agency, request for reduction of taxable income for training and education courses, the participation to seminars and conference for updating in the field of work
Eligible group(s)	Self-employed/professionals (having a VAT position)
Group(s) with preferential treatment	No preferential treatment
Education and training eligible	All levels of education and training, including conferences and seminars, and guidance/skills validation procedures
Source of financing and collection mechanism	Deduction from yearly taxable income. The State covers the loss of revenue.
Financing formula and allocation mechanisms	This tax allowance allows to deduct up to an annual limit of EUR 10 000 for training, education and conference participation (including travel and fees costs); costs for personalised certification of skills, guidance, research and support for self-entrepreneurship, deductible up to 5 000 euros.
Eligible costs	Tuition fees/fees for participation (external providers); travel costs; accommodation costs; meal costs; costs for guidance and validation of skills procedures
Volumes of funding	Not available
Beneficiaries/take up	Not available
Organisation responsible for monitoring/evaluation	Ministry of Economic Development
Most relevant webpage - in English	Not available
Most relevant webpage - local language	https://www.gazzettaufficiale.it/eli/gu/2017/06/13/135/sg/pdf
Recent changes	22-05-2017. There was an increase in tax allowance, as follows: "the costs of participation in conferences, congresses and similar or refresher courses professional, including travel and accommodation are deductible to the extent of 50% of their amount" are replaced by the following: ". They are entirely deductible, up to an annual limit of 10,000 euros, the costs of enrolment in masters and training courses or of professional updating as well as registration fees for conferences and congresses, including travel expenses, and living room. The costs incurred for the services are fully deductible, up to an annual limit of 5,000 euros, personalised certification of

skills, guidance, research and support for self-entrepreneurship, aimed at actually existing employment opportunities and appropriate in relation to market conditions in the work, provided by bodies accredited in accordance with the regulations in force". (Law 81 of May 22nd, 2017, article 7). To increase the incentive for updating and re-training.

Recent changes in response to COVID-19

No changes