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**COMMISSION IMPLEMENTING DECISION**

**of 18.12.2024**

**on the authorisation of the disbursement of the sixth instalment of the non-repayable support and the sixth instalment of the loan support for Italy**

(Only the Italian text is authentic)

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## on the authorisation of the disbursement of the sixth instalment of the non-repayable support and the sixth instalment of the loan support for Italy

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2021/241 of the European Parliament and of the Council of 12 February 2021 establishing the Recovery and Resilience Facility<sup>1</sup>, and in particular Article 24(5) thereof,

Whereas:

- (1) According to Article 4(2) of Regulation (EU) 2021/241, the specific objective of the Recovery and Resilience Facility is to provide Member States with financial support with a view to achieving the milestones and targets of reforms and investments as set out in their recovery and resilience plans.

Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Italy<sup>2</sup> (the ‘Council Implementing Decision’) provides that the Union is to release instalments in accordance with the Financing Agreement and the Loan Agreement conditional on a decision by the Commission, taken in accordance with Article 24(5) of Regulation (EU) 2021/241, that Italy has satisfactorily fulfilled the relevant milestones and targets identified in relation to the implementation of the recovery and resilience plan.

- (2) On 28 June 2024, Italy submitted a request for payment, accompanied by a management declaration and a summary of audits. The request concerned the sixth instalment of the non-repayable support and the sixth instalment of the loan support. Pursuant to Article 24(3) of Regulation (EU) 2021/241, the Commission assessed on a preliminary basis whether the relevant milestones and targets set out in the Council Implementing Decision had been satisfactorily fulfilled. For the purpose of this assessment, the operational arrangements concluded between the Commission and Italy<sup>3</sup> in accordance with Article 20(6) of Regulation (EU) 2021/241, were taken into account.
- (3) The Commission made a positive preliminary assessment of the satisfactory fulfilment of all 27 relevant milestones and targets related to the non-repayable support and all 12

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<sup>1</sup> OJ L 57, 18.2.2021, p. 17.

<sup>2</sup> ST10160/21, ST 15114/24 ADD 1 REV 1

<sup>3</sup> Recovery and Resilience Facility Operational arrangements between the European Commission and Italy, entered into force on 22 December 2021.

relevant milestones and targets related to the loan support and, in accordance with Article 24(4) of Regulation (EU) 2021/241, provided its findings to the Economic and Financial Committee asking for its opinion on the satisfactory fulfilment of the relevant milestones and targets. In accordance with Article 25(4) of that Regulation, the Commission provided the competent committee of the European Parliament with an overview of its preliminary findings concerning the satisfactory fulfilment of the relevant milestones and targets. The Economic and Financial Committee agreed with the Commission's positive preliminary assessment and considered that Italy has satisfactorily fulfilled all 27 relevant milestones and targets related to the non-repayable support and all 12 relevant milestones and targets related to the loan support associated with the payment request. The Commission has taken the opinion of the Economic and Financial Committee into account for its assessment.

- (4) Section 2(1)(1.6) of the Annex to the Council Implementing Decision provides the relevant milestones and targets that are to be satisfactorily fulfilled for the sixth instalment of the non-repayable support for an amount of EUR 2 053 579 667.
- (5) Section 2(2)(2.6) of the Annex to the Council Implementing Decision provides the relevant milestones and targets that are to be satisfactorily fulfilled for the sixth instalment of the loan support for an amount of EUR 7 908 481 227.
- (6) Milestone M1C1-14bis provides for the entry into force of national legislation that identifies, within the framework of the Partnership Agreement and for all the current Programmes, the arrangements necessary to accelerate and improve the implementation of cohesion policy. It also requires that the Government sets up a technical working group with the managing authorities of all regional and national programmes within the Cabina di regia PNRR and that the legislation shall set out the arrangements necessary to prioritise interventions in strategic sectors. The evidence provided by Italy demonstrates the entry into force of the national legislation providing a framework that is expected to accelerate and improve the implementation of cohesion policy, specifically for the programming period 2021-27. Italy also provided evidence on the setting-up of the working group with the managing authorities of all regional and national programmes. It also demonstrates that the legislation sets out the necessary arrangements for the prioritisation of interventions in the defined strategic sectors. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (7) Target M1C1-15 provides for the purchase by the Finance Police of professional data science services by contracting, in compliance with the "Do no significant harm" principle (DNSH), with a consulting service provider involving five additional human resources (ten in total), responsible both for designing the data architecture and for writing the algorithms of the Big Data Analysis unit. It also concerns the publication of the awarded contract for the purchase of data science services. The evidence provided by Italy demonstrates that, by contracting with the consulting service provider Accenture Technology Solutions S.r.l., the Finance Police purchased professional data science services involving five additional human resources (ten in total), responsible both for designing the data architecture and for writing the algorithms of the Big Data Analysis unit. It also demonstrates the publication of the awarded contract for the purchase of data science services. The Council Implementing Decision required the publication of the awarded contract for the purchase of data science services in compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and the requirement of compliance with the relevant EU and national environmental legislation. The executive contract of

17 November 2022 between the Finance Police and Accenture Technology Solutions S.r.l. and the related direct order of purchase No. 7030149 of 18 November 2022 did not include any provisions in relation to compliance with DNSH requirements. The contract between the Finance Police and SO.GE.I does not contain any provisions in this respect. However, the Italian authorities have provided an assessment by the Finance Police (evidence no. 13) demonstrating that the contract with SO.GE.I complies with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and comply with the relevant EU and national environmental legislation. In addition, the Italian authorities further provided a declaration by SO.GE.I (evidence no. 18) confirming that the activities for the provision of professional data science services are to be implemented in compliance with the 'Do no significant harm' Technical Guidance (2021/C58/01) through the use of an exclusion list and in compliance with the relevant EU and national environmental legislation. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the ex-post assessment of 28 March 2024 (evidence no. 13) following the assessment of 20 November 2023 by the Finance Police explains that the services provided by SO.GE.I, as well as the ones by Accenture Technology Solutions S.r.l. and Gartner S.r.l. assessed under target M1C1-11, ensure compliance with the DNSH requirement. In particular, the activities (IT services) are in line with the 'Do no significant harm' Technical Guidance (2021/C58/01). As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that this target represents. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.

- (8) Milestone M1C1-37bis provides for the entry into force of primary legislation and secondary acts to reduce the backlog, through the strengthening of the trial offices, including by means of incentives. It also concerns the creation of incentives, which are aimed at supporting less efficient courts in reducing the civil justice backlog and at rewarding judicial offices that achieve the specific annual objectives of decreasing the number of pending cases in the civil justice system. The evidence provided by Italy demonstrates that the primary and secondary legislation to reduce the backlog entered into force and it envisages the strengthening of the trial offices, including by means of incentives. The evidence demonstrates that the incentives that have been created are meant to support less efficient courts and reward judicial offices achieving specific annual objectives in the reduction of pending cases. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (9) Target M1C1-39 provides for the completion of the recruitment or the extension procedures of at least 10 000 units of personnel for the office of the trial (support teams) in civil and criminal courts and territorial and central services of the Ministry of Justice responsible for the implementation of the NRRP. The units of personnel are also placed into service with the aim of improving the quality of the justice system by providing support in reducing the backlog and the disposition time in Italy. The evidence provided by Italy demonstrates that 11 999 units of personnel for the office of the trial have been recruited or their contracts extended in civil and criminal courts and in territorial and central services. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.

- (10) Target M1C1-40 provides for the temporary recruitments or extensions procedures of at least 158 units of personnel for the Trial office and Administrative Courts occurred after 1 January 2022 and the placement of these units into service. The evidence provided by Italy demonstrates that 178 units of personnel have been recruited or their contract has been extended for the trial office and administrative office. Italy also provided evidence that all the recruitment and extension procedures have been completed after 1 January 2022. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.
- (11) Target M1C1-41 provides for the reduction by 25% of the number of pending cases in 2019 (109 029) in Administrative Regional Courts (administrative courts of first instance). The Italian authorities provided evidence that out of the 109 029 pending cases in 2019, 103 969 were closed, representing a 95% decrease. Italy has moreover provided summary evidence showing that out of the 140 666 cases that were filed between 1 January 2020 and 30 June 2024, 88 568 were closed by 30 June 2024. Even considering the cases opened between 1 January 2020 and 30 June 2024, Italy has reduced the number of pending cases in Administrative Regional Courts by 48% compared to the 2019 baseline. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.
- (12) Target M1C1-42 provides for the reduction by 35% of the number of pending cases in 2019 (24 010) at the Council of State (administrative court of second instance). The Italian authorities provided evidence that out of the 24 010 pending cases in 2019, 23 773 were closed, representing a 99% decrease. Italy has moreover provided summary evidence showing that out of the 46 694 cases that were filed between 1 January 2020 and 30 June 2024, 34 680 were closed by 30 June 2024. Even considering the cases opened between 1 January 2020 and 30 June 2024, Italy has reduced the number of pending cases in the administrative court of second instance by 49% compared to the 2019 baseline. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.
- (13) Milestone M1C1-59bis provides for the publication of the first semi-annual report on KPIs. Italy provided evidence demonstrating that the first semi-annual report (and related attached methodological note) on KPIs of June 2024 on the implementation of strategic management of human resources has been published on the ministerial website of the Department of Public Function of the Presidency of the Council of Ministers. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (14) Milestone M1C1-72bis provides for the adoption of several acts and measures aimed at improving the payment performance of the Italian public administrations at the central and local level, including through the entry into force of legislation and the adoption of circulars. Italian authorities provided evidence demonstrating that further measures were adopted to improve the payment performance of the Italian public administration. Among such acts and measures, Italy also provided evidence on the entry into force of the legislation requiring public authorities to adopt yearly cash-flow plans by 28 February each year ensuring the respect of the legal payment deadlines). In particular, the Italian authorities adopted Decree-Law No. 155 of 19 October 2024, which, in Article 6, paragraph 1, requires the public authorities listed in Article 1(2) of Legislative Decree No. 165 of 30 March 2001, including the administrations of the State, Regions, Provinces, Municipalities and National Health Service authorities, to adopt yearly cash-flow plans. Article 6, paragraphs 1 and 2, of the aforementioned

Decree-Law enhances and unifies the existing legal framework on the adoption of yearly cash-flow plans, as it introduces new requirements compared to the pre-existing fragmented legislation, such as: i) defining a single deadline, applicable to all public administrations, for the setting up of their yearly cash-flow plans (set at 28 February each year); ii) ensuring standardisation and consistency in reporting through the use of templates prepared by the State's General National Accounting Office (Dipartimento della Ragioneria Generale dello Stato); iii) requiring the Administrative and Financial Regularity Control Body (Organo di Controllo di Regolarita' Amministrativa e Contabile) to verify the respect of the obligation to set up yearly cash-flow plans. The establishment of a standardised process for adopting yearly cash-flow plans is aimed at ensuring that public authorities respect their legal payment deadlines, being also subject to the aforementioned administrative control. The Decree envisages a postponement of its applicability for the abovementioned provisions to the 2025 financial year, establishing that the public administrations must adopt the yearly cash-flows plans in compliance with the aforementioned Decree-Law 155/2024 by 28 February each year, which means the first time by 28 February 2025. Whilst this constitutes a minimal temporal deviation from the requirement of the Council Implementing Decision, the delay between the entry into force of Decree-Law 155/2024 and the actual application of the requirements included therein is considered both limited and proportional, notably because the delay in applicability is of a short duration and it is proportional to the need to align the newly-introduced requirement to the financial cycle of public administration. No further legal act is necessary for the obligation to set up yearly cash-flow plans as foreseen in Decree-Law 155/2024 to become fully applicable, and as such there is legal certainty that the public administrations mentioned in Article 6 of Decree-Law 155/2024 will need to fulfil the requirements of Decree-Law 155/2024 by the first occurrence, following the entry into force of Decree-Law 155/2024, of the yearly deadline set therein, namely 28 February 2025. Therefore, the delay in applicability enables the public administrations to have enough time to familiarise with the updated legal framework and allows for a smooth deployment of the requirements introduced by Decree-Law 155/2024 compatibly with the financial cycle of public administrations. Moreover, Decree-Law 155/2024 has already entered into force, as such ensuring the production of legal effects. On this basis, it is considered that this constitutive element of the milestone is satisfactorily fulfilled. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.

- (15) Milestone M1C1-73bis provides for the adoption of a circular providing guidance on the current applicable rules on the qualification of contracting authorities and on use of central purchasing bodies to follow up on the introduction of the new Public Procurement Code in 2023 and in particular on the novelties introduced on qualification requirements of contracting authorities and the centralization of purchase. The evidence provided by Italy demonstrates that the circular has been adopted and guidance on the qualification system for contracting authorities and use of central purchasing bodies have been provided. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (16) Target M1C1-85 provides for the reduction by at least 10 % of the average time between the contract award and the realization of the infrastructures. Italy provided evidence, based on data extracted by ANAC database, demonstrating that average executive phase for the 23 509 contracts of the target period (all the contracts awarded between 1 July 2021 and 30 June 2022 and concluded by 31 December 2023) is 246.64 days, therefore with a reduction of 9.76% against the baseline. The Council

Implementing Decision required that the average time between the contract award and the realization of the infrastructure ('executive phase') shall be reduced by at least 10 % on the basis of a comparison between (i) the works awarded between 1 January and 31 December 2019, and concluded by 30 June 2021, and (ii) the works awarded between 1 July 2021 and 30 June 2022, and concluded by 31 December 2023. Such reduction was measured based on the database of the National Anticorruption and Public Contracts Authority (hereinafter referred to as "ANAC"). In order to provide the data necessary to verify the fulfilment of the Council Implementing Decision requirement, ANAC has set up a query for the extraction of the data in the National Database of Public Contracts. The data set was provided by ANAC's IT Office for Public Contracts to the NRRP Mission Unit of the Secretary-General's Office, within the Prime Minister's Office. The extraction from the ANAC database of 27 September 2024 contains data on contracts concluded from 1 January 2019 until 31 August 2024. The number of concluded contracts in that database is 123 768. The information relates to the tendering procedures that the contracting authorities have launched for the execution of works, identified in the EU Common Procurement Vocabulary from classes 450 to 455, the auction value of which is EUR 40 000 or more (see below for reasoning). The following data fields are extracted for each investment: the tender's unique identifier (the "Codice Identificativo Gara", hereinafter referred to as "CIG", an alphanumeric number released by ANAC when the contracting authorities provides a predetermined set of information on the tender), the object, the auction base, classes of the EU Common Procurement Vocabulary, investment project, date and amount of award, date of completion of works, duration of the execution. The baseline has been calculated according to the CID description, that is, as a first step, by taking, from the extraction from ANAC's database, all contracts concluded between 1 January 2019 and 30 June 2021 (for a total of 57 006 records) and, as a second step, by selecting out of these, only contracts awarded between 1 January 2019 and 31 December 2019, therefore obtaining a population of 22 638 contracts awarded between 1 January 2019 and 31 December 2019 and concluded by 30 June 2021. The average time between the award of the contract (measured by 'date of award' field in the database) and the realization of the infrastructure (measured by 'date of completion of works' field in the database) for the 22 638 contracts in the baseline population is equal to 273.32 days. Analogously, the number of contracts selected for the target period, that is all the contracts awarded between 1 July 2021 and 30 June 2022 and concluded by 31 December 2023 amounts to 23 509. The average executive phase for the 23 509 contracts of the target period calculated by ANAC is 246.64 days, therefore with a reduction of 9.76% against the baseline. Whilst this constitutes a minimal numerical deviation of 2.4% from the requirement of the Council Implementing Decision, the overall objective of this target is considered met notwithstanding this minor deviation. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled. Furthermore, the Council Implementing Decision required a reduction of at least 10% in the average time between contract award and infrastructure realization. Only contracts with a value exceeding EUR 40 000 were taken into consideration, since tenders below EUR 40 000 were subjected to lowered publicity obligations on the basis of Articles 32(14) and 36 (paragraph 2, letter a) of the Legislative Decree No. 50 of 18 April 2016. This meant that the outcome of the procedure, from the award to the end of the execution phase, was not necessarily included in the ANAC database. Consequently, including only the reported contracts below 40 000 in the analysis would have resulted in an incomplete dataset and, by extension, an inconsistent statistical analysis. Whilst this constitutes a minimal substantive deviation from the requirement of the Council Implementing Decision, the

exclusion of contracts below EUR 40 000 was justified by the nature of these contracts, which typically involve works of limited complexity, such as the procurement of supplies and services, rather than the creation of infrastructure as required by the CID (e.g. in the period from 1 July 2021 to 30 June 2022 only 8% of contracts under EUR 40 000 concerned works while the remaining concerned supplies and services according to the open data ANAC's online database). Moreover the value of these contracts on the total is negligible (e.g. in the period from 1 July 2021 to 30 June 2022 the value of calls for tender related to works published with simplified reporting obligations was only 2% of the total value of calls for tender related to works published according to the open data ANAC's online database) and therefore their exclusion from the analysis would have only a limited impact. As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the objectives of the reform which the target represents. On this basis, it is considered that this constitutive element of the target is satisfactorily fulfilled. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.

- (17) Target M1C1-99 provides for at least 20% of central government contracting authorities to use dynamic purchasing systems as per Directive 2014/24. The evidence provided by Italy demonstrates that 27% of central government contracting authorities use dynamic purchasing systems. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.
- (18) Milestone M1C1-108 provides for the completion of a conceptual framework as reference for the accrual accounting system, the definition of accrual accounting standards and the design of a multidimensional and multi-level chart of accounts. Italy has provided evidence demonstrating that the conceptual framework as reference for the accrual accounting system, the definition of accrual accounting standards and the design of a multidimensional and multi-level chart of account were completed. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (19) Target M1C1-111 provides for the adoption of the Finance Ministry report on the spending review in 2023, certifying the completion of the process and the achievement of the target set in 2022. The evidence provided by Italy demonstrates that the Finance Ministry report on the spending review in 2023 was adopted and that the report certifies the completion of the process and achievement of the target set in 2022. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.
- (20) Target M1C1-112 provides for the hire by the Revenue Agency of 4113 new staff units in line with the hiring objectives of the "Performance plan 2021-2023". Italy provided evidence that demonstrates that, since January 2021, the Revenue Agency has hired 4413 new staff units. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.
- (21) Target M1C2-2 provides for the granting of at least 69 900 Transition 4.0 tax credits to firms in relation to 4.0 tangible capital goods, 4.0 intangible capital goods, standard intangible capital goods, research, development and innovation activities, or training activities, based on tax returns presented between 1 January 2021 and 31 December 2022 (for firms whose tax year does not correspond to the calendar year, the end of the relevant period for the presentation of the tax returns related to all the above-listed tax



credits shall be extended from 31 December 2022 to 30 November 2023). Italy provided evidence demonstrating that a total of 147 557 tax credits have been granted. The evidence was based on the data provided by the Revenue Agency, relating to the tax returns presented between 1 January 2021 and 31 December 2022, and, for firms whose tax year does not correspond to the calendar year, between 1 January 2021 and 30 November 2023. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.

- (22) Target M1C3-9 provides for the registration of at least 20 000 tourism operators in the Digital Tourism Hub, of which at least 7 400 shall be located in Southern Italy. The evidence provided by Italy demonstrates that on 29 October 2024, 28 439 tourism operators belonging to the tourism sector (ATECO codes 55.00.00; 56.00.00; 79.00.00) were registered in the Digital Tourism Hub. It also shows that the number of tourism operators registered in the Digital Tourism Hub that are located in the South is equal to 10 437. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.
- (23) Milestone M1C3-10 provides for the definition of the minimum national standard for tourist guides and that shall not imply the creation of a new regulated profession. It also provides for training and professional updating in order to better support the offer. Italy provided evidence demonstrating that the minimum national standards for tourist guides were defined while not implying the creation of a new regulated profession. It also shows that the national legislation adopted provides for specialisation and refresher courses for tourist guides. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (24) Target M2C1-6 provides for the identification of beneficiary projects and allocation of resources for a total value amounting at least 63.5% of the total financial resources assigned to the investment. The Italian authorities have provided evidence that a total of 15 341 beneficiary projects have been identified, for a value of EUR 1 512 359 462 corresponding to 64.3% of the financial resources assigned to the investment. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.
- (25) Target M2C1-15 provides for the reduction of irregular landfills included in the infringement procedure NIF 2003/2077 from 33 to 11 (i.e., at least 66%). The Italian authorities have provided evidence that 11 irregular landfills remain yet to be closed. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.
- (26) Target M2C1-16bis provides for the reduction of irregular landfills included in the infringement procedure INFR (2011)/2215 from 14 to 9. The Italian authorities have provided evidence that the total number of irregular landfills yet-to-be-closed covered by the infringement procedure INFR (2011)/2215 is brought to 9. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.
- (27) Milestone M2C1-22 provides for the entry into force of the Implementing Agreement between the Ministry of Agriculture Sovereignty and Forestry (henceforth, “MASAF”) and Institute of Services for the Agricultural Food Market (henceforth, ISMEA). The evidence provided by Italy demonstrates that the Implementing Agreement between the Ministry of Agriculture Sovereignty and Forestry (henceforth, “MASAF”) and Institute of Services for the Agricultural Food Market (henceforth, ISMEA) has

entered into force. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.

- (28) Milestone M2C2-6 provides for the entry into force of simplification measures for the installation of renewable energy sources and the repowering and revamping of existing plants and in the enactment of a decree aimed at defining the criteria for the identification of the areas suitable and not suitable for the installation of renewable energy plants, with the purpose of achieving the goals set out in the National Energy and Climate Plan (hereinafter referred to as the ‘‘PNIEC’’). The reform also requires the entry into force of provisions to support investments in storage systems and measures to support investments in renewable energy production for mature and non-mature technologies as well as for technologies with high operating costs. The Italian authorities have provided evidence of the entry into force of simplification measures for the installation of renewable energy sources and repowering and revamping of existing plants, of the enactment of a decree identifying the suitable and not suitable areas in line with the PNIEC, as well as of the entry into force of provisions to support investments in storage systems and measures to support investments in renewable energy production for mature and non-mature technologies as well as for technologies with high operating costs. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (29) Milestone M2C2-31 provides for the notification of the award of all the contracts for the acquisition of the National fire brigade vehicles. The Italian authorities have provided evidence that the award of all the contracts for the acquisition of the vehicles for the National fire brigade was notified. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (30) Target M2C4-6 provides for at least 70% of the national park and marine protected areas to have developed digital services to visitors (at least two among: connections to the site [Naturitalia.it](http://Naturitalia.it), an application for administrative procedures or sustainable mobility). The Italian authorities have provided evidence that 100% of the 24 national parks and 31 marine protected areas existing nationwide (according to the list of protected parks and marine protected areas stipulated by Law No. 394/1991, ‘‘Legge quadro sulle aree protette’’ and updated by Law 23/12/2000, n. 388), are connected to the portal and registered to the application. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (31) Milestone M3C1-10 provides for the award of all public contracts to build high-speed railway in the following lines: Orte-Falconara; Taranto-Metaponto-Potenza-Battipaglia; The Italian authorities have provided evidence that all public contracts to build high-speed railway in the following lines: Orte-Falconara; Taranto -Metaponto-Potenza-Battipaglia were awarded. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (32) Target M3C2-5 provides that at least 12 of the 16 Port System Authorities shall be equipped with Port Community Systems (PCS) services interoperable with Comando Generale delle Capitanerie di Porto and/or Agenzia delle Dogane e dei Monopoli and compatible with the new PLN (Piattaforma Logistica Nazionale). A Port System Authority shall be considered equipped with Port Community Systems (PCS) services if at least one port of that Port System Authority has been equipped with the Port Community Systems (PCS). The Italian authorities have provided evidence that 16 port system authorities have received funding for the implementation of PCS services.

On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.

- (33) Milestone M3C2-10 provides for the entry into force of a legal act which ensures the interoperability of the Port Community Systems (PCS) with the National Digital Logistics Platform and provides that Port System Authorities are equipped with Port Community Systems, that such systems are interoperable with public administrations involved in controls and checks on different segments of the logistics chain, and that the systems are compatible with EU Regulation 1056/2020. The Italian authorities have provided evidence that a legal act which ensures the interoperability of the Port Community Systems (PCS) with the National Digital Logistics Platform and provides that Port System Authorities are equipped with Port Community Systems, and that such systems are interoperable with public administrations entered into force. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (34) Milestone M4C1-8 provides for the award of contracts for building and renovating sports facilities and gyms for school use following a public tendering procedure. The Italian authorities have provided evidence that contracts for building and renovating sports facilities and gyms following a public tendering procedure were awarded. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (35) Milestone M5C1-9 provides for actions to be carried out within five areas: the introduction of measure(s) to improve the collection of granular data on undeclared work; the introduction of measures to transform undeclared into declared work; the delivering of a national information campaign on the “disvalue” of undeclared work; the start of the works of the governance structure to combat undeclared work; the introduction of measure(s) to address labour exploitation in agriculture. The Italian authorities have provided evidence that actions in the relevant five areas were carried out: measures to improve the collection of granular data on undeclared work were introduced; measures to transform undeclared into declared work were introduced; a national information campaign on the “disvalue” of undeclared work was delivered; the works of the governance structure to combat undeclared work were started; measures to address labour exploitation in agriculture were introduced. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (36) Milestone M5C2-2 provides for the entry into force of legislative decrees that further implement the measures outlined in the Framework Law to strengthen the autonomy of individuals with disabilities, including provisions for: (I) strengthening the offer of social services, (II) simplifying access to social and health services, (III) reforming disability assessments, (IV) promoting independent living projects, and (V) promoting the work of expert teams that can assist people with disabilities who have multidimensional needs. The Italian authorities have provided evidence that the legislative decrees that further implement the measures outlined in the Framework Law to strengthen the autonomy of individuals with disabilities entered into force. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (37) Milestone M5C2-4 provides for the entry into force of the legislative decrees to implement and further develop the measures in the Framework Law to support non-

self-sufficient elderly people. Italy provided evidence demonstrating that the legislative decrees to implementing and further develop the measures in the Framework Law to support non-self-sufficient elderly people have entered into force. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.

- (38) Target M6C2-15 provides for the award of 900 scholarships for specific training in general medical practice and relates to the three-year training cycle 2023/2026. The Italian authorities provided evidence that for the study cycle 2023-2026, Italy has awarded a total of 2 626 scholarships and that for the years 2023-2026 the additionality of the scholarships awarded by Investment 2.2 has been respected, given that the number of scholarships has increased by 1 038 units with respect to the yearly average of the four cycles preceding the RRP investment. This was verified on the basis of the evidence provided for a sample of 60 units. On the basis of the due justification provided, the target should be considered as satisfactory fulfilled.
- (39) Milestone M7-9 provides for the adoption of the “Plan for New Skills – Transitions” that amends the existing Plan for New Skills. The milestone also envisages the adoption of an implementation roadmap. The evidence provided by Italy demonstrates that the “Plan for New Skills – Transitions”, amending the existing plan, has been adopted and that the implementation roadmap was adopted. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (40) Milestone M7-32 provides for the entry into force of the Implementing Agreement between the Ministry of Enterprises and Made in Italy (“MIMIT”) and Invitalia. The evidence provided by Italy demonstrates that the implementing agreement between MIMIT and Invitalia has entered into force. The Council Implementing Decision required the obligation of carrying out risk-based ex-post audits in accordance with an audit plan of Invitalia. The implementing agreement (evidence no.2) foresees that audits activities are carried out by the MIMIT instead of Invitalia. In particular MIMIT's Directorate General for Business Incentives performs an audit of Invitalia's work, based on a risk analysis. These audits shall verify: i) that the control systems are effective, including the detection of fraud, corruption, and conflict of interests; ii) compliance with the DNSH principle, State aid rules, the climate target requirements; and iii) that the requirement that final beneficiaries of the Facility have not received support from other Union instruments to cover the same cost is respected. These audits shall also verify the legality of the transactions and that the conditions of the applicable Implementing Agreement are being respected. Whilst this constitutes a minimal formal deviation from the requirement of the Council Implementing Decision, the objective of the measure is still met since MIMIT, the Ministry in charge of the investment, will have the required powers and instruments in place to carry-out risk-based ex post audits. Section 4D of the implementing agreement (‘Obligation to carry out risk-based ex-post audits in accordance with an audit plan of Invitalia’) describes the checks to verify and monitor the correct implementation of the management and control system, the adequacy of the organisational structure, the compliance of the procedures implemented in accordance with the relevant legislation and, in particular, with the specific requirements of the Council Implementing Decision. MIMIT would also verify and monitor the effectiveness of Invitalia's procedures and compliance with the provisions of the implementing agreements (evidence no. 2). As of this, this minimal deviation does not change the nature of the measure and does not affect the progress towards achieving the investment that the milestone represents. On this basis, it is considered that this constitutive element of the

milestone is satisfactorily fulfilled. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.

- (41) Milestone M7-35 provides for the establishment of site-specific conservation objectives (SSCOs) for Natura 2000 sites affected by Adriatic Line gas pipeline project, following the Ministry of Environment and Energy Security's methodology. They are required to verify the alignment of the already existing environmental impact assessment (VINCA) with the new SSCOs and, if needed, update them. The evidence provided by Italy demonstrates that the SSCOs for the sites affected by the project were established. The evidence also shows that the alignment of the existing VINCA with the SSCOs was verified. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (42) Milestone M7-36 provides for the award of all the contracts for the works necessary for the completion of the Sulmona compression station and Sestino-Minerbio gas pipeline. The Italian authorities provided evidence that the contracts for the works necessary for the completion of the Sulmona compressor station and Sestino-Minerbio gas pipeline were awarded, including for the supply of three turbo-compressors and for the construction of the compressor station. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (43) Milestone M7-38 provides for the award of all the contracts for the works necessary for the completion of the Poggio Renatico compressor station. The Italian authorities provided evidence that the contracts for the works necessary for the completion of the station were awarded, including the installation of a new electric compressor, the adjustment of the compression system plant of the Poggio Renatico power plant to the new capacity, building of the electrical substation and its connection to the power plant. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (44) Milestone M7-40 provides for the entry into force of legal acts to set up the instrument to incentivise the energy transition of production processes and make the tax credits available to potential beneficiaries. Italy provided evidence demonstrating the set-up of the instrument (Transizione 5.0), which was made available to companies as of August 2024. The evidence provided also specifies the minimum energy efficiency requirements. On the basis of the due justification provided, the milestone should be considered as satisfactory fulfilled.
- (45) Furthermore, the Italian Republic has also confirmed that previously satisfactorily fulfilled milestones and targets have not been reversed.
- (46) Following the fully positive assessment concerning the Italian Republic's payment request, in accordance with Article 24(5) of Regulation (EU) 2021/241, the disbursement of the financial contribution for the sixth instalment of the non-repayable support and the disbursement of the loan for the sixth instalment of the loan support should be authorised.
- (47) In accordance with Article 2(3) of the Council Implementing Decision, as specified in the Financing Agreement, the pre-financing of the financial contribution shall be cleared by being proportionally deducted against the payment of the instalments. As Italy received EUR 9 505 640 234 of the financial contribution as pre-financing, of which EUR 551 173 447 as pre-financing for the REPowerEU chapter, an amount of EUR 278 570 714 of the payment should be utilised to clear the pre-financing.

- (48) In accordance with Article 3(3) of the Council Implementing Decision, as specified in the Loan Agreement, the pre-financing of the loan shall be cleared by being proportionally deducted against the payment of the instalments. As Italy received EUR 15 938 235 352 of the loan as pre-financing, an amount of EUR 1 028 102 560 of the payment should be utilised to clear the pre-financing.
- (49) This Decision should be without prejudice to procedures relating to distortions of the operation of the internal market that may be undertaken, in particular under Articles 107 and 108 of the Treaty on the Functioning of the European Union. It does not override the requirement for Member States to implement the measures in accordance with Union and national law and, in particular, to notify instances of potential State aid to the Commission under Article 108 of the Treaty on the Functioning of the European Union.
- (50) The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 35(1) of Regulation (EU) 2021/241,

HAS ADOPTED THIS DECISION:

#### *Article 1*

##### *Authorisation of the disbursement of the non-repayable support*

The disbursement of the sixth instalment of the non-repayable support as laid down in Section 2(1)(1.6) of the Annex to the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Italy for an amount of EUR 2 053 579 667 is authorised.

In accordance with the Financing Agreement concluded pursuant to Article 23(1) of Regulation (EU) 2021/241 between the Commission and the Italian Republic, EUR 278 570 714 shall be utilised to clear the pre-financing of the financial contribution. EUR 1 775 008 953 shall be provided to Italy by means of payment to the bank account indicated in the Financing Agreement.

#### *Article 2*

##### *Authorisation of the disbursement of the loan support*

The disbursement of the sixth instalment of the loan support as laid down in Section 2(2)(2.6) of the Annex to the Council Implementing Decision of 13 July 2021 on the approval of the assessment of the recovery and resilience plan for Italy for an amount of EUR 7 908 481 227 is authorised.

In accordance with the Loan Agreement concluded pursuant to Article 15(2) of Regulation (EU) 2021/241 between the Commission and the Italian Republic, EUR 1 028 102 560 shall be utilised to clear the pre-financing of the loan and EUR 6 880 378 667 shall be provided to Italy by means of payment to the bank account indicated in the Loan Agreement.

*Article 3*  
*Addressee*

This Decision is addressed to the Italian Republic.

Done at Brussels, 18.12.2024

*For the Commission*  
*Valdis DOMBROVSKIS*  
*Member of the Commission*