

DL 28.2.2025 no. 19 (so-called 'Bill Decree') conv. L. 24.4.2025 n. 60 -Main innovations

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1 FOREWORD

With Law Decree No. 19 of 28.2.2025, published in the *Official Gazette* No. 49 of 28.2.2025 and entered into force on 1.3.2025, a number of urgent provisions in favour of households and businesses were envisaged with regard the supply of electricity and natural gas (the so-called 'Bollette Decree').

Decree-Law No. 19 of 28.2.2025 was converted into Law No. 60 of 24.4.2025, published in the *Official Gazette* on 29.4.2025

No. 98 and entered into force on 30.4.2025, providing numerous new features compared to the

original text. The main changes contained in the converted DL 19/2025 are analysed below.

2 FRINGE BENEFITS FOR CARS GRANTED IN MIXED USE TO EMPLOYEES - NEW CALCULATION METHOD INTRODUCED BY THE BUDGET LAW 2025 - TRANSITIONAL RULES

Article 6 co. *2-bis* of Decree-Law No. 19/2025, inserted at the time of its conversion into law, introducing the new co. *48-bis* to Article 1 of Law No. 207 of 30.12.2024 (Budget Law 2025), provided that the previous method of determining the *fringe benefit* continues to apply for:

- vehicles granted for mixed use to employees with contracts concluded from 1.7.2020 to 31.12.2024;
- vehicles ordered by the employer by 31.12.2024 and granted for mixed use to employees from 1.1.2025 to 30.6.2025.

Therefore for such vehicles:

- the new method of determining the *fringe benefit* in relation to the type of vehicle power supply does not apply;
- the *fringe benefit* should be calculated according to the level of carbon dioxide emissions of the vehicle.

3 NON-REPAYABLE GRANT FOR SWIMMING POOLS AND SWIMMING FACILITIES

Article 1 co. 369 of Law no. 205 of 27.12.2017 established, at Office for Sport of the Presidency of the Council of Ministers, a fund called 'Single fund to support the strengthening of the Italian sports movement'.

Article *4-quinquies* of Law Decree 19/2025, inserted during its conversion into law, increased the aforementioned fund by an of EUR 10 million for year 2025, to be used for the disbursement of non-repayable subsidies intended to reduce the cost of energy incurred by energy-intensive swimming facilities and swimming pools, managed by sports associations and clubs registered in the National Register of Amateur Sports Activities pursuant to Legislative Decree 39/2021.

Implementing measure

A subsequent Prime Ministerial Decree, adopted in agreement with the Ministry of Economy and Finance and the other Ministries concerned, will identify:

- the criteria for eligibility;
- the procedures and deadlines for submitting applications for the grant;
- how the contribution will be disbursed.

4 AMENDMENTS TO THE SO-CALLED 'HOUSEHOLD APPLIANCE BONUS'

Article 1, paragraph 3-*bis* of Law Decree no. 19/2025, which was inserted when it was converted into law, makes a number of changes to the rules governing the subsidy for the purchase of household appliances (the so-called 'household appliance *bonus*') provided for by Article 1, paragraphs 107 - 111 of Law no. 207 of 30.12.2024 (Budget Law 2025).



4.1 REQUIREMENTS

The requirements for accessing the grant are modified, as:

- with reference to the appliance purchased:
 - the requirement of not less than the new energy class B is removed;
 - Instead, it is stipulated that the appliances in question must be identified by a ministerial decree (however, it is also stipulated that the appliances purchased must be manufactured in a plant within the territory of the European Union);
- with reference to the replaced appliance (to be disposed of), it is specified that it must have a lower energy class than the newly purchased appliance.

In the light of the changes brought about Article 1 co. *3-bis* of the converted DL 19/2025, therefore, for 2025, end users are entitled to a contribution for the purchase of household appliances if, at the same time:

- the appliance purchased is highly energy efficient, is one of the appliances identified by relevant Ministerial Decree and is manufactured in a factory within the EU;
- there is the simultaneous disposal of the replaced appliance of a lower energy class than the newly purchased appliance.

4.2 MEASURE OF CONTRIBUTION

It is understood that the subsidy applies to purchase of a single household appliance and can be granted within the limit of the allocated resources:

- to an extent not exceeding 30% of the purchase cost of the appliance;
- however for an amount not exceeding EUR 100.00 per household appliance, raised to EUR 200.00 if the purchaser's household has an ISEE of less than EUR 25,000.00 per year.

4.3 IMPLEMENTING PROVISIONS

The postponement of the issuance of a special Ministerial Decree to define criteria, procedures and terms for the granting of the contribution is confirmed.

5 IMPOSSIBILITY OF PROPERTY FOR NON-PAYMENT OF CONDOMINIUM ENERGY BILLS

Article 2 para. *2-bis* of Decree-Law No. 19/2025, inserted at the time of its conversion into law, sanctions a ban on the attachment of real estate where the enforcement procedure is aimed at recovering debts arising from the non-payment of condominium energy bills.

However, the nonforfeitability provided for in the rule under review operates only in the presence of certain subjective and objective pre-suppositions.

5.1 SUBJECTIVE SCOPE

On a subjective level, the prohibition of real estate foreclosure under Article 2 para. *2-bis* of the converted DL 19/2025 operates for the exclusive benefit of the so-called vulnerable persons referred to Article 11 para. 1 of DLgs. 8.11.2021 no. 210, i.e. those:

 who are economically disadvantaged or have serious health condition requiring the use medical and therapeutic equipment powered electricity, which is necessary to keep them alive, pursuant to Art. 1, para. 75 of

L. 4.8.2017 No. 124 (lit. a);



- in which there are persons in a serious health condition requiring use of electrically-powered medical and therapeutic equipment necessary to keep them alive (subpara. b);
- who are disabled persons within meaning of Article 3 of Law no. 104 of 5.2.92 (lett. c);
- whose users are located in the non-interconnected smaller islands (subpara. d);
- whose utilities are located in emergency housing facilities following calamitous events (subpara. e);
- older than 75 years of age (subpara. f).

5.2 OBJECTIVE CONDITIONS

From an objective point of view, distrainability affects the house constituting the only real estate owned by the vulnerable debtor, provided that:

- the latter has established his residence there;
- they not luxury properties having the characteristics identified by the Ministerial Decree of 2.8.69, or properties classified in the cadastral categories A/8 and A/9 (e.g. villas, castles and palaces of eminent artistic or historical value).

It is also necessary that the amount of the debt accrued by the debtor for non-payment of condominium energy bills is less than EUR 5,000.00.

5.3 REGISTRATION OF JUDICIAL MORTGAGE TO SECURE THE CONDOMINIUM CLAIM

Paragraph 2-ter of Article 2 of Decree-Law No 19/2025, also inserted at the time of its conversion, provides that in the cases in which the prohibition on foreclosure of real estate referred to in the preceding paragraph 2-bis is operative, the condominium may nonetheless register a judicial mortgage on the debtor's real estate, pursuant to Article 2818 of the Italian Civil Code, as security for its claim.

6 UTILITY MANAGEMENT CONSULTANT

Article *5-bis* of Law Decree 19/2025, inserted during its conversion into law, recognises the professional figure of the consultant for the management of energy and telecommunications services utilities, who assists users in monitoring and managing their utilities. It is subject to the provisions of Law No. 4 of 14.1.2013 on professions not organised in Orders or Colleges.

The consultant must possess:

- adequate preparation and experience in the area of specialisation;
- · knowledge of the various actors and services in the sector;
- knowledge of the consumer code (Legislative Decree 206/2005), contracts, tariffs, prices and rules on confidentiality and transparency.

He must also constantly maintain and update his professional training.

6.1 CERTIFICATE OF PROFESSIONAL QUALIFICATION

The professional qualification of the services rendered by the consultant for the management of energy and telecommunication services can be certified by a professional association co-established pursuant to Article 2 of the aforementioned L. 14.1.2013 no. 4, in which the professional is registered. The certificate is issued by the association, subject to the necessary verifications, under the responsibility of the legal representative, according to the terms of Article 7 of the aforementioned Law 4/2013.



6.2 CERTIFICATION OF COMPETENCES

The possession of the consultant's knowledge, skills and abilities can be certified by a certification body accredited by the Accredia association, in accordance with UNI 11782:2020.

The equivalence of certificates issued in another Member State of the European Union or belonging to the European Economic Area or in Switzerland is recognised.