

4th success case on enabling conditions:

The adaptation of legal regulations and taxation system for mushroom and truffle harvesters in Italy

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NWFP fiscal regime **before the reform**

VAT: 22%

- most of the sales of NWFP organized informally
- missed tax revenues for the State
- no registration of the collectors/sellers
- no traceability of the products

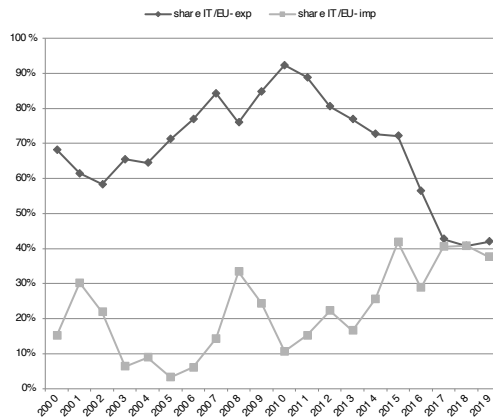
Meanwhile: increase normative requests for traceability in food delivery

- increased dependence of the food large scale distribution, restaurants and food shops from imported NWFP



2

Wrong fiscal policies have negative effects



Example of Italian trade of truffle market

Application of heavy taxation system has destroyed the national supply chain

The trend has stopped due to the adoption of a new policy



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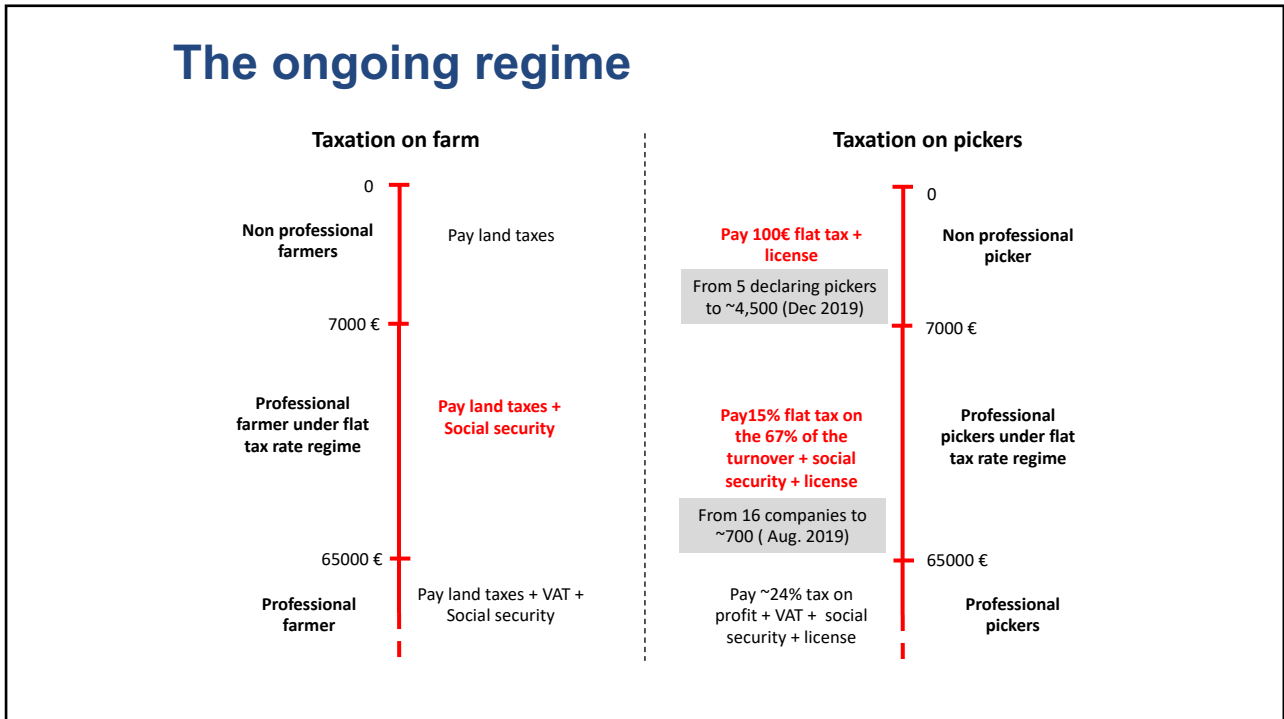
2019 Budget law: reform of the NWFP fiscal regime

Annual payment of a **flat income tax** by collectors (ATECO code 02.30): **100 €/year** to be paid before 16 February, using a special code

- **No other income tax** to be paid if the total annual income from NWFP collection < **7 000 €/year**
- When a middleman buys NWFP, he/she produce a **receipt with the name of the collector, his/her code**, the fiscal code, quantity and quality of the products (**no VAT to be paid in this phase**)

Note: the State tax agency was supporting the reform: the revenues from the annual flat fee were higher than the previous revenues for the VAT payments

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Impact of the reform

- Fiscal regularization of the collectors

7th MFW
7th MEDITERRANEAN
FOREST WEEK

6

Fiscal regularization – an example

In 2015 truffle pickers declared 1535€, but companies reported 38 M€ of raw material costs for purchasing wild truffle.

In 2019, nearly 4500 truffle pickers reported transactions for 25 M€

	June 2016 (comma 109)	December 2018 (L122/2016)	30 August 2019 (L145/2018)	31 December 2020 (L145/2018)	31 December 2020 (L145/2018)
Professional truffle pickers (Nace 02.30)		38	701	1104	1196
Occasional commercial truffle pickers	12-15	~600	~4500	~6300	~8300

Source: Agenzia delle Entrate (2021)



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Impact of the reform

- Fiscal regularization of the collectors
- Traceability of the food chain
- The value chain can be now monitored (statistics) and assessed
- No more a shadow economy: the transparency of the sector is enhancing its political power
- Initiatives by the Regional authorities for giving a professional profile to the collectors (licence system)

... and, not to forget, more tax revenues for the State!



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Thank you!

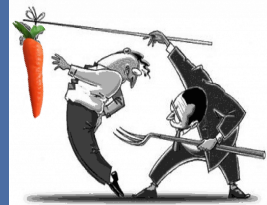
Command & control:
taxes, licences, landuse constraints, ...

Stick



Incentives
incentives, compensation, PES, ...

Carrot



Information:
guidelines, technical assistance, R&D, ...

Sermon

