

# The tax reform on "wild growing non-wood products" in Italy: lesson learnt and new opportunities for the forest sector

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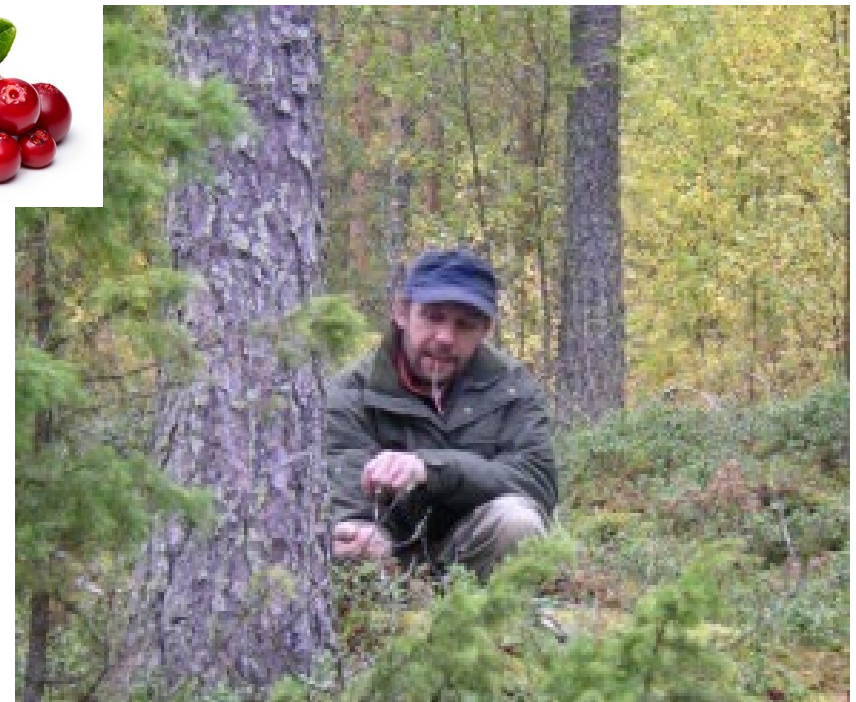
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# It's about “how a product is produced”



NACE code 01.25



NACE code 02.30

# It's about “how you sell the product”

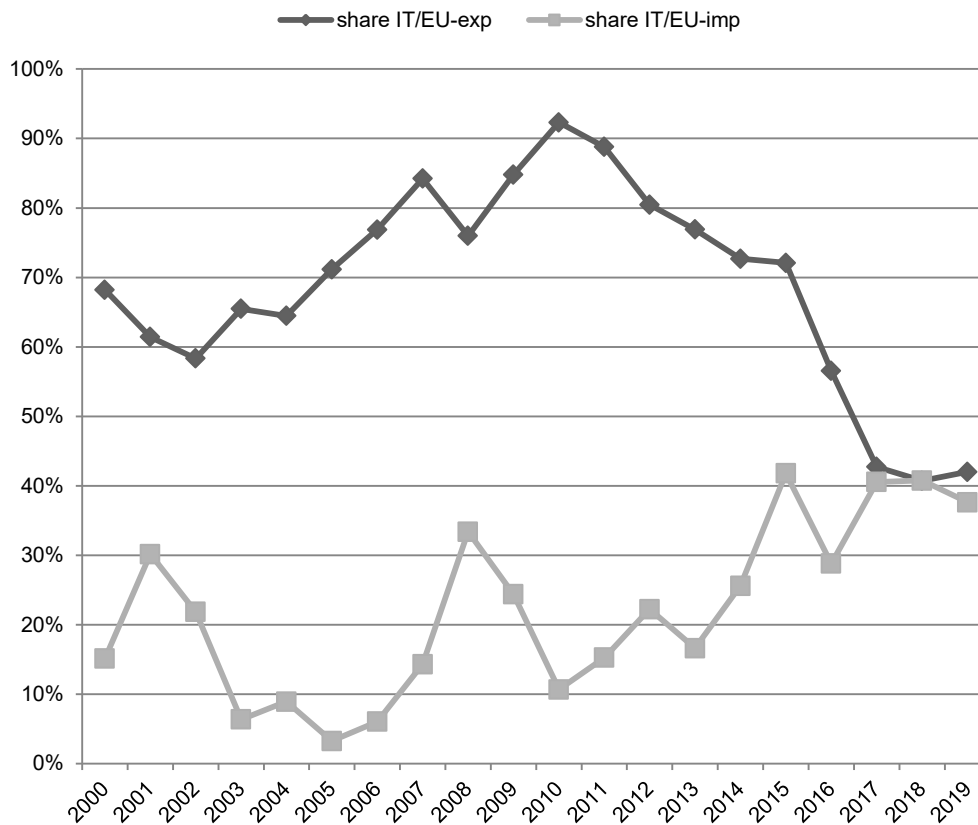


Transactions: invoice based



Transactions: very different

# Wrong policies has dramatic effects (in rural areas)

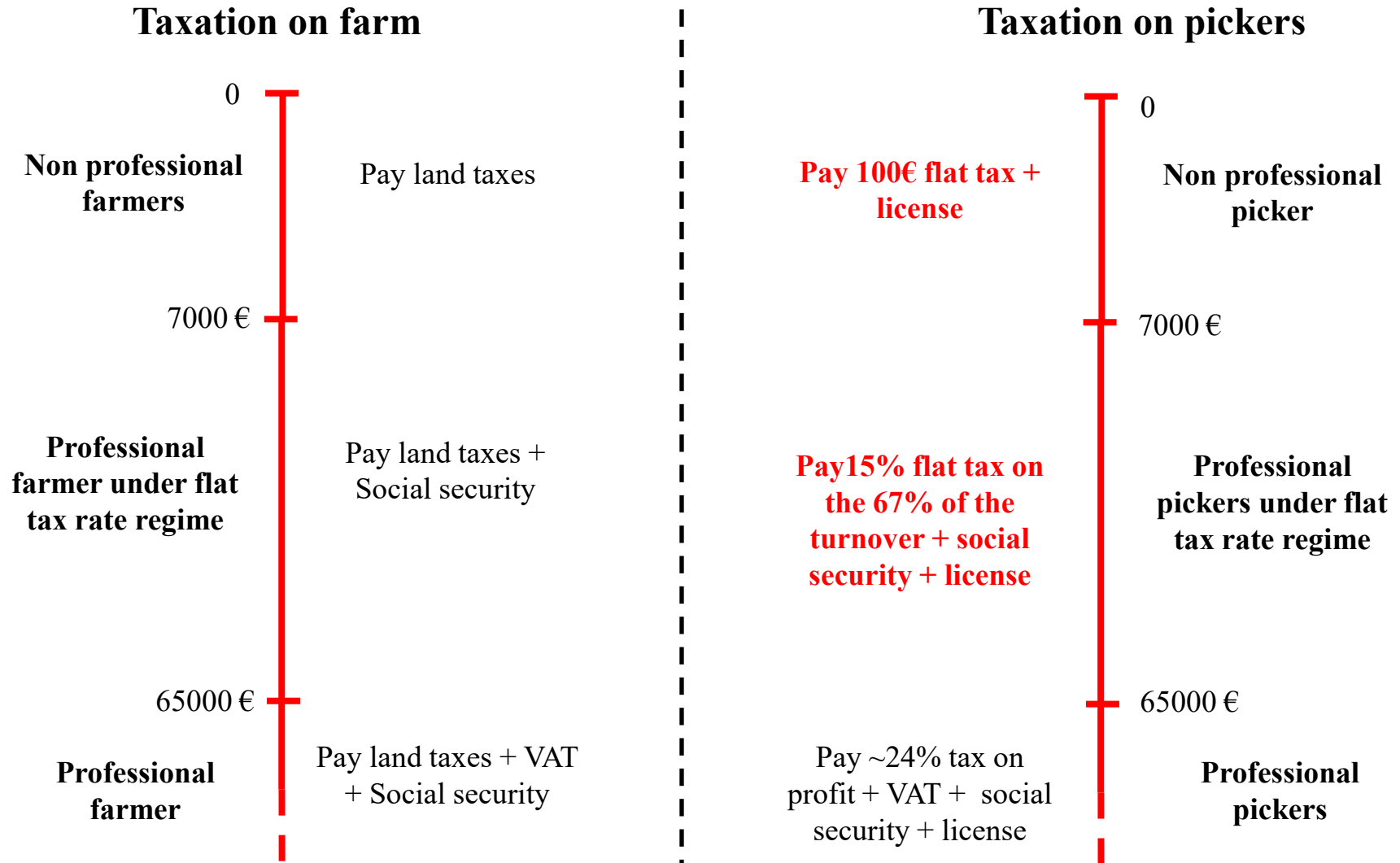


Example of **Italian trade of truffle market**

Application of heavy taxation system has destroyed the national supply chain

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

# Some solutions come from science



# Any proposal?

## Taxation on farm

- a) There is a need to define the **“standard production”** according Reg. 1242/2008 for “semi-wild” products;
  
- b) Introduce new measures to **“cultivate the forests”** (outside CAP policy at the moment)
  
- a) Harmonize the VAT (i.e. Cork PT → 4% Vs IT → 22%)

## Taxation on pickers

- a) Two (political) options:
  - a.1) amend the annex VII of the Dir. 112/2006 with “wild gathering” activity like it happened for fisheries
  
  - a.2) amend the Dir. 112/2006 for the NACE category 02.30 “gathering of wild growing non wood products”
  
- b) **Apply smart bureaucracy.** (i.e. can you ask to an old person to fill 3-4 papers for each transaction?)
  
- c) Harmonize the VAT (i.e. Cork PT → 4% Vs IT → 22%)