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E-000533/2025

Answer given by Mr Dombrovskis
on behalf of the European Commission
(24.4.2025)

In the context of the excessive deficit procedure (EDP), the Commission (Eurostat) regularly assesses the quality both of actual data reported by Member States and of the underlying government sector accounts compiled according to the European system of accounts (ESA 2010)¹ and the Manual on Government Deficit and Debt².

In the event of a doubt regarding the correct implementation of the ESA 2010 accounting rules, the Member State concerned can request clarification from the Commission (Eurostat). In this context, the Italian National Institute of Statistics (ISTAT) asked Eurostat to provide advice on the statistical recording of specific tax credits, taking into account the legislation established in 2020 and the main changes taking place in 2023 and 2024. Following ISTAT's requests, Eurostat published three letters³ concerning the statistical recording of the specific tax credits in the government accounts. With regard to the compliance of the data provided by ISTAT with the ESA 2010 methodology, the Commission acknowledges that ISTAT implemented Eurostat's methodological advice published on 4 July 2024 for the 2020-2023 data.

The Commission has no competence for assessing the compatibility of national legislation lying outside the scope of EU law, such as the Italian Law No 67/2024, with fundamental rights or general principles of law⁴. In principle, such issues fall within the competence of national courts, subject to supervision by the European Court of Human Rights.

¹ <https://ec.europa.eu/eurostat/documents/3859598/5925693/KS-02-13-269-EN.PDF.pdf/44cd9d01-bc64-40e5-bd40-d17df0c69334?t=1414781932000>

² <https://ec.europa.eu/eurostat/documents/3859598/16029761/KS-GQ-23-002-EN-N.pdf/77a75b07-61c3-7d34-5243-70d09bc00e44?version=3.0&t=1677163672121>

³ <https://ec.europa.eu/eurostat/web/government-finance-statistics/methodology/advice-eu-countries>

⁴ See, in particular, Case C-159/90 *Society for the Protection of Unborn Children Ireland*, paragraph 31; Case C-299/95, *Friedrich Kremzow*, paragraph 15.