

## News on the certificate of conformity to standards

One of the news that is preparing to make the so-called Competitiveness Decree is the replacement of **Occupancy permit** with **Certified reporting usability**. The change will involve the whole procedure to provide access. This way it will enhance the static test (which will absorb the certificate of conformity of the work with the technical standards, thus eliminating duplication of requirements), and the inspection control over the work done. The security certification, hygiene, health and energy efficiency of buildings and facilities will be given to the project manager or, if appointed, to a qualified professional. The controls will follow the presentation of Certified reporting usability through audits on works that will be carried out according to established by regions and municipalities mode. The decree also provides for greater transparency of real estate sales, with the publication from next year on the website of the Revenue of the notarial deeds of the data, except for the names of parts.

## Deferment of shareholder loans

Article. 2467 Italian Civil Code, as amended version by the reform of company law, lays down special rules for loans made by shareholders of companies with limited liability to the company when, "in consideration of the type of business pursued, is an excessive indebtedness imbalance compared to net assets "or" financial situation of the company in what would be a reasonable contribution. The discipline of the funding of the LTD members, contained in art. 2467 of the Civil Code, designed to counter the phenomenon of "thin capitalization of the companies rated" very common among small and medium companies and determined by the convenience of the shareholders to reduce their business risk exposure. The deferment of the "loans" made by shareholders is subject to the occurrence of two conditions of the second paragraph of art. 2467 of the Civil Code, namely:

- 1) in the presence of an excessive imbalance debt to assets net;
- 2) the use of a company's financial situation in which it would have been a reasonable contribution.