



*To whom it may concern*

Reggio Emilia, March 6, 2025

*Of counsel*

Dott. Sandro Guarnieri

## **MEMORANDUM N. 20/2025**

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

### **Deadline/Fulfillment**

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Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott. Daniele Pecora

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott. Matteo Giovannini

### **Subject: Regulations implementing the rules on catastrophic policies**

In the Official Gazette of Feb. 27, 2025, Ministerial Decree No. 18 of Jan. 30, 2025 was published containing the implementing provisions of the rules on the obligation of so-called catastrophe policies introduced by Article 1 paragraphs 101 et seq. of Law No. 213 of Dec. 30, 2023 (Budget Law 2024).

Avv. Francesca Palladi

The aforementioned provisions require companies to take out **by next March 31, 2025** a catastrophe policy to cover damage to the assets specified in Article 2424, first paragraph, letter B), II), nos. 1,2,3 of the Civil Code (land and buildings, plant and machinery, industrial and commercial equipment).

***SGB & Partners - Commercialisti***

#### **SGB & Partners**

Sede legale

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