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Renewable Energy Sources (RES) latest updates: the conversion of “Agricultural Decree” and the “Suitable Areas” Decree

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Summary

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Law Decree No. 63 of 15 May 2024 on "Urgent provisions for agricultural, fishing and aquaculture enterprises, as well as enterprises of national strategic interest" converted by Law No. 101 of 12 July 2024.

On 13 July 2024, Law No. 101 of 12 July 2024, converting Decree-Law No. 63 of 15 May 2024 with amendments, was published in Official Gazette No. 163. This law, referred to as the "**Agriculture Decree**", introduces strict limitations on the installation of ground-mounted photovoltaic plants, subject to specific exceptions.

Ministry of the Environment and Energy Security Decree of 21 June 2024.

Recent news in the energy sector includes the issuance of the long-awaited decree on suitable areas ("**Suitable Areas Decree**") for renewable energy plants. Adopted by the Ministry of the Environment ("**MASE**") on 21 June 2024, this decree outlines criteria for Regions and Autonomous Provinces to identify such areas and also allocates new burden-sharing quotas among Regions to achieve the national RES target by 2030.

1. Agricultural Decree

The converting Law of Agriculture Decree was published in the Official Gazette on 13 July 2024 and introduces several provisions through which the Government, and subsequently Parliament, aim to 'limit' the use of agricultural land for installing ground-mounted photovoltaic plants (Article 5, Law Decree No. 63/2024).

1.1 Ban on the installation of photovoltaic plants in agricultural area

Article 5, paragraph 1, of Legislative Decree No. 63/2024 amended Article 20 of Legislative Decree No. 199/2021 to introduce paragraph 1-*bis*. This new provision states that photovoltaic plants with ground-mounted modules can be installed in areas classified as agricultural within existing zoning plans only if they are located in specific areas now identified by Article 20, paragraph 1-*bis*, of Legislative Decree No. 199/2021.

This restriction effectively prohibits **the installation of ground-mounted photovoltaic plants in areas classified as agricultural, constituting a ban enacted through ordinary law.** Article 1, (d), of the Decree on suitable areas reinforces this by explicitly defining agricultural areas where the installation of ground-mounted photovoltaic systems is prohibited' as those subject to the ban under Article 20, paragraph 1-*bis*, of Legislative Decree No. 199/2021.

The prohibition applies to "***areas classified as agricultural in the urban plans in force***". Therefore, the area's current agricultural classification, regardless of productivity – considering that the provision does not contain any reference to this aspect -, determines the application of the ban.

The removal of the reference to Article 6-*bis*, letter *b*), of Legislative Decree No. 28 of 3 March 2011 during the transposition process indicates that these limitations extend beyond modifications to existing plant (specifically "*interventions that, even if they consist in the modification of the technological solution used, through the replacement of modules and other components and through the modification of the layout of the plant, entail a change in the maximum height above ground not exceeding 50%*"). Instead, the Agriculture Decree's restrictions apply to the installation of new photovoltaic plants as well.

In particular, Article 5, paragraph 1, specifically **permits the installation of ground-mounted photovoltaic plants in agricultural areas only within the following locations**:

- Existing plant sites: Modification, conversion, upgrading, or complete reconstruction of existing plants of the same type, without increasing the occupied area (Article 20, paragraph 8, a);
- Abandoned or degraded sites: Quarries, mines and landfills that are closed, abandoned, or environmentally degraded, including those undergoing or completed restoration [Article 20, paragraph 8 c) and Article 5, paragraph 1];
- Railway and motorway areas: Land and installations owned by Italian State Railways, railway infrastructure managers and motorway concessionaires [Article 20, paragraph 8, c-*bis*)];
- Airport areas: Sites and installations owned by airport management companies, subject to the necessary technical verifications by the National Civil Aviation Authority (ENAC) [Article 20, paragraph 8, letter c-*bis*.1)];
- Industrial and motorway vicinity: Areas within industrial plants, agricultural areas within 500 meters of industrial plants and areas within 300 meters of the motorway network, excluding areas with cultural or landscape constraints [Article 20, paragraph 8, letter c-*ter*), nn. 2 and 3].

1.2. Exceptions to the ban on the installation of photovoltaic plants in agricultural areas

The **limitations provided for in Article 5 of** Agriculture Decree **do not apply if:**

- the plant is aimed at establishing a renewable energy community;
- they are projects implementing other investment measures of the National Recovery and Resilience Plan ("**PNRR**") and of the National Plan of Complementary Investments to the PNRR ("**PNC**"), among which, by way of example:
    - Agrivoltaic development (M2C2-I.1);
    - Self-consumption (M2C2-I.2);
    - Agrisolar park (M2C1-I.2.2);
    - Support for self-production of energy from renewable sources in SMEs (M7C1-I.16.1).

- they are projects necessary to achieve the objectives of the PNRR.

This last category raises the question of whether it can include plants that qualify for the incentives provided for in the so-called "**FER X**" Decree (Articles 5-7 of Legislative Decree No. 199/2021). In fact, Article 1, paragraph 3 of Legislative Decree No. 199/2021 states that "*this Decree establishes the necessary provisions for the implementation of the measures of the National Recovery and Resilience Plan for Energy from Renewable Sources, in accordance with the National Integrated Energy and Climate Plan (PNIEC)*".

This is a purely interpretative issue which could greatly broaden the scope of the exception.

1.3. Do agrivoltaic plants fall within the ban?

Importantly, the Agriculture Decree's prohibition **does not apply to "advanced" agrivoltaic plants**. This includes plants eligible for incentives under MASE Decree No. 436 of 22 December 2023. These projects are specifically excluded under Article 5 of the Agriculture Decree as they align with PNRR investment measures (M2C2 - I1.1).

Less clear is whether "simple" agrivoltaic plants are subject to the limitations provided by Article 5 of the Agriculture Decree.

The argument for applying the Agriculture Decree's limitations to 'simple' agrivoltaic plants rests on the definition of ground-mounted photovoltaic systems as those not on rooftops. Since 'simple' agrivoltaic plants fit this definition, and no specific exemptions apply, they would be subject to the Agricultural Decree. This interpretation is indirectly supported by the lack of distinction between 'simple' agrivoltaics plants and "traditional" photovoltaic plants in relevant legislation (paragraphs 1, *1-quater* and *1-quinquies*, of Article 65 of Legislative Decree No. 1 of 24 January 2012, which in any case only concern the possibility of accessing the incentives regulated by Legislative Decree No. 28/2011, contain only a distinction between 'traditional' ground-mounted photovoltaic plants and 'advanced' agrivoltaic plants).

However, the Agriculture Decree's intent to protect agricultural land, which is not necessarily compromised by 'simple' agrivoltaic systems, and recent case law challenging the blanket equalization of "traditional" photovoltaic plants and agrivoltaic plants provide counterarguments (Council of State, sec. IV, 11 September 2023, No. 8260 and No. 8263).

In this specific respect, it will be essential to see how the administrations and the Regional Administrative Courts will interpret the Agriculture Decree and will clarify the boundaries of its scope.

1.4. The transitional regime

Article 5 of Agriculture Decree provides for its own specific transitional regime. According to Article 5, paragraph 2, the restrictions introduced do not apply to "*projects for which, on the date of entry into force of this Decree, at least one of the administrative procedures, including the environmental impact assessment procedure, required to obtain the necessary authorisations for the construction and operation of the installations and related works, has started or at least one of the same authorisations, has been granted*".

In other words, the project is excluded from the restrictions provided for in Article 5 of Agriculture Decree if, by 15 May 2024, at the latest:

- the Sole Authorisation (*it. Autorizzazione Unica* "**AU**") procedure has been initiated;
- the application for the simplified authorisation procedure (*it. Procedura Abilitativa Semplificata* "**PAS**") has been submitted;
- the application for environmental impact assessment has been submitted.

With regard to the possibility of considering as exempt from the application of the restrictions introduced by Article 5 those projects for which only the STMG has been applied for or approved, it should be noted that the original text of the Agricultural Decree - before its conversion into Law - contained some textual elements that were incompatible with such an interpretation. In the version approved after the conversion, these textual obstacles no longer exist, but it will be necessary to see how the rule is interpreted by the Administrations and the Regional Administrative Court.

1.5. Provisions on surface agreements

The converting Law has introduced a new paragraph 2-*bis* to Article 5 of the Agricultural Decree aimed at regulating the **duration of the surface land agreements** to be entered into between private parties (*i.e.* the energy market operators and the landowners) in order to acquire the right to the land that may be interested by the solar plant falling within the suitable areas pursuant to Article 20 of the Legislative Decree No. 199/2021.

In particular, the new paragraph 2-*bis* provides that:

i. the minimum term of surface contracts, including preliminary ones, must not be less than 6 years;
ii. after the first 6 years have elapsed, contracts are deemed renewed for a further 6 years;
iii. upon the second expiration of the contract (i.e. 6 years + 6 years), unless otherwise agreed by the parties:
  a) either party may opt (i) to renew the contract on the same terms and conditions or (ii) to waive renewal of the contract by sending a notice to the other party by registered letter at least 6 months before the second expiry date;
  b) if either party sends notice to the other, the requested party must reply within 60 days;
  c) if the requested party does not reply within the 60-day period, the contract ceases to have effect
  d) if neither party sends notice, the contract is automatically renewed for a further 6 years;
iv. if the parties have provided for a shorter term or have not provided for a term, the term is understood to be agreed for 6 years.

These provisions also apply to existing surface agreements, including preliminary ones, that have not yet expired, without prejudice to the right of withdrawal which may be exercised in compliance with provision of paragraph 2-*bis* within sixty days from the date of entry into force of the converting Law of the Agricultural Decree (*i.e.* 60 days from 14 July 2024).

Considering this and the distinct nature of final and preliminary agreements, crucial questions arise: how should the reference to the duration of the land agreements, even preliminary, be interpreted? Specifically, can landowners terminate/ withdraw from existing preliminary surface agreements with a term shorter than 6 years?

Preliminary agreements are common in the energy sector for several reasons such as:

- they often condition the execution of a final agreement on achieving the RtB (*i.e.* obtaining necessary authorizations and the elapsing of the challenging period against such authorizations), mitigating the investor's risk because the investor is not obliged to acquire the surface right over the land in case the RtB is not obtained and/or the project fails; and
- notarized preliminary agreements can be registered with the competent Land Register pursuant to Article 2645-*bis* of Italian Civile Code, providing a three-year protection against third-party who might acquire any right over the same land, which commonly aligns with their typical duration.

In light of the foregoing, in accordance with the general principles set forth in the Italian Civil Code, the following interpretation may be followed:

- the reference to the minimum duration must be considered as the minimum duration of the surface right that will be granted by the final contract and not as the minimum duration of the effects of the same preliminary contract; and
- as a consequence, landowners will not be granted the right to withdraw from a preliminary contract that has a duration of less than 6 years (e.g. 3 years) by claiming such right of withdrawal introduced by the law converting the Agricultural Decree. Moreover, it should be borne in mind that the right to withdraw from a preliminary contract is subject to the non-violation of the principles of good faith and contractual fairness. Certainly, withdrawal from a preliminary contract based only on the provision of paragraph 2-*bis* could be considered a breach of contract resulting in the landowner's liability, or the withdrawal could be considered invalid and ineffective with the consequence that the landowner would not be released from the obligation to enter into the final contract upon the occurrence of the conditions precedent.

Consistent with the principle of reasonableness enshrined in Article 3 of the Italian Constitution, final and preliminary agreements cannot be equated due to their fundamentally distinct purposes. Imposing identical durations on these agreements would create incongruous practical outcomes. While the final agreement establishes the duration of the granted surface right, the preliminary agreement merely outlines the pre-contractual phase. Thus, the phrase "even preliminary" should logically refer to the surface right itself, mandating a minimum six-year term regardless of the agreement's stage.

Interpreting "even preliminary" as excluded would imply a partial nullification of the provision, a power reserved solely to the Constitutional Court through incidental constitutional review within a civil case.

How should one respond to a landowner's potential claim for withdrawal and/or renegotiation of contractual terms, particularly concerning consideration? Such a claim contradicts the principle of reasonableness and risks breaching good faith and fairness obligations. A potential legal dispute could escalate to a constitutional challenge, questioning the law's validity. A favorable constitutional ruling in a similar case could serve as a precedent for defending against such claims.

The Budget Law 2024 significantly altered the tax implications of establishing surface rights for individuals and partnerships, including agricultural entities. Effective 1 January 2024, these transactions now adhere to Article 67, paragraph 1, letter h) of Presidential Decree No. 917/1986. Consequently, any capital gain realized from such agreements is fully taxable at the marginal personal income tax rate (IRPEF) in the year of receipt, irrespective of ownership duration. Prior to this change, surface rights established after five-year possession of the land were tax exempt.

The transformed agro-energy landscape might prompt landowners to seek deferred payments, aiming to benefit from potentially lower marginal tax rates in future years.

1.6. The main tax measures introduced during the conversion of the Agriculture Decree

a) Tax credit for agricultural companies for investments in the Single SEZ of Southern Italy

Article 1, paragraph 7 of Agricultural Decree has introduced a tax credit for investments in the single SEZ of Southern Italy ("Special Economic Zone" which includes Abruzzo, Basilicata, Calabria, Molise, Apulia, Sicily and Sardinia), also for the sector of production of agricultural, fishery and aquaculture products. The tax relief has been provided in compliance with the limits and conditions set by European regulations on State Aid in the agricultural, forestry and fisheries sectors.

With reference to companies active in the production of agricultural, fishery and aquaculture products, eligible investments are those made until 15 November 2024 and related to:

- the purchase, also through leasing contracts, of new machinery, plant and various equipment;
- the purchase of land and the acquisition, construction or expansion of instrumental real estate. The value of land and real estate may not exceed 50% of the total value of the subsidized investment.

A subsequent interministerial decree will define the terms of access to the tax credit; nevertheless, investment projects of less than 50,000 euros will be excluded.

b) Photovoltaic Plants - Exclusion of the flat-rate regime for income exceeding the "agrarian" threshold

The new paragraphs 2-*ter* and 2-*quater* of Article 5 of Agricultural Decree have provided the exclusion from the flat-rate regime of business income derived from the sale of energy produced by photovoltaic plants that will come into operation after December 31, 2025, and that exceeds the "agrarian" threshold pursuant to Article 1, paragraph 423 of Law No. 266/2005.

As a result, income earned by agricultural entrepreneurs and agricultural companies relating to the production and sale of electricity generated by photovoltaic plants that will come into operation starting from 1 January 2026 – constitutes:

- up to 260,000 kWh per year, agrarian income computed on a cadastral basis pursuant to Article 32 of Presidential Decree No. 917/1986;

- above this threshold, business income determined according to ordinary rules (without, therefore, the possibility of opting for the flat-rate regime).

On the other hand, with reference to photovoltaic plants that came into operation before 31 December 2025, the same income - as earned by agricultural entrepreneurs and agricultural companies that have opted for the determination of income on a cadastral basis – constitutes:

- up to 260,000 kWh per year, agrarian income determined on a cadastral basis pursuant to Article 32 of Presidential Decree No. 917/1986;
- above this threshold, business income determined on a flat-rate regime (unless an option is taken to determine income under the ordinary rules) by applying the 25% coefficient of profitability to the amount of the revenues.

2. *Suitable Areas Decree*

The long-awaited Suitable Areas Decree was finally published in the Official Gazette No. 153 on 2 July 2024. This decree, establishing regulations for identifying suitable areas for renewable energy installations and allocating new regional quotas for the national renewable energy target by 2030, arrives two years after the initial authorization deadline outlined in Article 20, paragraphs 1 and 2 of Legislative Decree No. 199/2021.

The MASE, in collaboration with the Ministry of Culture and the Ministry of Agriculture, and with the approval of the Unified Conference State-Regions and Local Municipalities and Autonomous Communities, oversaw the decree's development. This is an important step in defining the procedure for identifying eligible areas, but the procedure is not yet complete. It is important to emphasise that, **to date and until the adoption of the necessary regional laws, the situation in substance must be considered unchanged**.

Regions and Autonomous Provinces must now finalize and enact their own laws identifying suitable and prohibited areas for new renewable energy plants within 180 days of the Suitable Areas Decree's entry into force (by **December 30, 2024**). Subsequently, within 90 days (by **March 30, 2025**), MASE, aided by GSE (it. “Gestore dei Servizi Energetici S.p.A.”) and RSE (it. “Ricerca sul Sistema Energetico S.p.A.”), will assess regional law adoption and compliance with decree criteria. Verification results will be shared with both regions and the Prime Minister's Office. In case of non-compliance, MASE will propose alternative legislation to the Prime Minister.

Pending the entry into force of the laws in question, the suitable areas designated *ex lege* in accordance with Article 20, paragraph 8, of Legislative Decree no. 199/2021 shall continue to apply.

2.1. Burden Sharing

To meet the EU’s ambitious clean energy targets under the European 'Fit for 55' package and RepowerEU packages[1], Italy aims to install **80 GW of new renewable capacity** by the end of the decade. The Suitable Areas Decree allocates this capacity across regions and autonomous provinces as outlined in “**Table A**” of Article 2. Sicily is projected to contribute significantly, with over 10 GW allocated.

Agreements can be made between regions for the static transfer of certain amounts of electricity, as long as this does not jeopardise the achievement of the objective of the region making the transfer[2].

The Suitable Areas Decree mandates an annual monitoring system, conducted by MASE with GSE support, to track installed power authorised or granted by each region and province in the preceding year. This process concludes by 31 July annually. If a region deviates from its targets set as of 1 January 2026, MASE will request the Region concerned to submit observations within 30 days in order to assess the extent to which the deviation is attributable to its own actions and will then set a further deadline of at least six months for the administrations concerned to take action before exercising any substitute powers.

[1] The European "*Fit for 55"* package is a set of 12 directives and regulations aimed at reducing EU carbon emissions by at least 55 percent by 2030, with the ultimate goal of achieving climate neutrality by 2050. The "*Repower EU"* package, on the other hand, is the plan presented on 18 May 2022 by the European Commission in response to energy market disruptions resulting from the Russian invasion of Ukraine in 2022. This plan is helping the European Union save energy, produce clean energy and diversify energy supply, thus accelerating the energy transition.

[2] Article 3 of the Suitable Areas Decree.

2.2. Identification of suitable and unsuitable areas

Regarding the identification of suitable and unsuitable areas for the installation of RES in order to achieve the objective described above, MASE has proposed a fourfold division of the regional territory between[3]:

a) **suitable areas and zones:** areas in which a fast-track and simplified procedure for the construction and operation of RES plants and related infrastructure is envisaged, in accordance with the current provisions of Article 22 of Legislative Decree No. 199/2021 (*i.e.*, issuance of the mandatory but non-binding opinion of the competent authority on landscape issues and reduction by one third of the time limits for completion of the authorisation procedures);
b) **unsuitable land and areas**: land and areas whose characteristics are incompatible with the installation of certain types of systems, in accordance with the procedures set out in point 17 and Appendix 3 of the guidelines issued by the Ministry of Economic Development by decree of 10 September 2010;
c) **ordinary surfaces and areas**: these are the surfaces and areas other than those referred to in letters a) and b), in which the ordinary authorisation procedures provided for by Legislative Decree No. 28/2011 apply;
d) **areas in which the installation of photovoltaic systems with ground-mounted modules is prohibited**.

To simplify the task of the Regions and to ensure homogeneity of application at the national level, MASE has defined in Article 7 specific principles and criteria for the definition of "eligible surfaces and areas".

First, this provision does not affect the provisions of **Article 5 of the Agricultural Decree**, which, as mentioned above, prohibits the construction of photovoltaic plants in areas classified as agricultural in current urban plans.

Without prejudice to the regulation of agricultural areas, it is then established that the Regions must take into account the following criteria:

- maximising the areas to be identified in order to facilitate the achievement of the objectives set out in Table A; the need to protect the cultural heritage and landscape, agricultural and forest areas, air quality and water bodies, favouring the use of areas with built structures, such as industrial halls and car parks, as well as areas for industrial, craft, service and logistics purposes, and considering the suitability of areas that cannot be used for other purposes, including agricultural areas that cannot be used, in accordance with the characteristics and availability of renewable resources, grid infrastructure and electricity demand, taking into account the location of demand, any grid constraints and the development potential of the grid;
- the possibility of classifying land or areas as eligible, differentiating them by source, size and type of installation;
- the possibility of saving the suitable areas referred to in Article 20, paragraph 8, of Legislative Decree No. 199/2021 (*i.e.* the areas identified as eligible *ex lege*).

Article 7 then lists several areas to be classified as ineligible:

- the surfaces and areas included in the perimeter of the cultural heritage (Article 10 of Legislative Decree no. 42/2004);
- immovables that possess outstanding features of natural beauty, geological uniqueness or historical memory, including monumental trees [Articles 136, paragraph 1, letter a), of Legislative Decree No. 42/2004];
- villas, gardens and parks not protected by the provisions of the second part of Legislative Decree No. 42/2004, and which stand out for their exceptional beauty [Articles 136, paragraph 1, letter b), of Legislative Decree No. 42/2004].

The Regions have the **possibility of designating as ineligible areas those included in the perimeter of other sites protected under Legislative Decree No. 42/2004 and to establish a buffer zone of up to 7 km** from the perimeter of sites protected under Legislative Decree No. 42/2004.

[3] Article 1 of the Suitable Areas Decree.

2.3. The transitional regime

It should be noted that, unlike the drafts of the Suitable Areas Decree in circulation prior to its approval by the Unified Conference of the States and Regions, the approved version of the Suitable Areas Decree has deleted the provision on the transitional regime, which provided that the procedures initiated before the date of entry into force of the laws and measures adopted by the Regions and Autonomous Provinces would maintain the benefits in the case of installations located in areas previously defined as suitable pursuant to Article 20, paragraph 8, of Legislative Decree No. 199/2021.

The **absence of a transitional regime** will mean that, according to the **principle *tempus regit actum***, as interpreted by the major case-law[4], the regulations in force at the time of the issuance of the measure concluding the procedure will necessarily have to be applied and it may happen, for example, that an area that was initially suitable under art. 20, paragraph 8, of Legislative Decree no. 199/2021 is no longer so after the entry into force of the regional law: the situation existing at the time of submission of an application does not in fact constitute a constraint for the Administration, which will have to comply with the regional law that has come into force in the meantime, with an obvious prejudice for those projects located in areas that should lose the suitability status they had when the procedure began.

It should be noted, however, that, especially in recent years, case law is showing increasing sensitivity to the protection of the private party reliance and, instead of the principle *tempus regit actum*, invokes the principle whereby ***tempus regit actionem***, according to which *"the procedure fixes and books its own discipline from the beginning*," especially in "*hypotheses (think, for example, of complex proceedings now close to conclusion in which the p.a. requires on the basis of the supervening law further supplementary investigations) in which the private party [ends up being] exposed, 'because of the administration,' to regulatory supervenings far more than the law provides. In this sense also militate the instances coming from the European case-law aimed at guaranteeing the certainty of legal relations established with the p.a. and the effectiveness of protection*" (Administrative Regional Court for Sicilia - Palermo, sec. I, 5 December 2023, No. 3605; in the same sense also Council of State, sec. II, 16 December 2019, No. 8508; Administrative Regional Court for Lombardia - Milan, sec. III, 26 August 2014, No. 2246).

At the very least, this principle should be a brake on behavior on the part of regions that decide to slow down or suspend authorization procedures (beyond the legal deadlines) in order to await the entry into force of regional laws designating suitable areas.

[4] See to the contrary sense Administrative Regional Court for Lombardia - Milan, sec. IV, 30 July 30, 2007, No. 5468 for which "*the application for the issuance of a permit (...) must be examined on the basis of the regulations in force at the time of its submission, and not on the basis of the regulations that have passed, which has restrictively modified the prerequisites necessary to obtain the requested consent" and this "both as a propulsive act of the relevant procedure, and because it is the result of an analysis that can be based on the complex and onerous investigations about the convenience of the investment previously carried out*." This is - it is fair to point out - a rather isolated precedent.

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