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Dott.ssa Serena Giacomo
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Dott. Antonio Gocev

To all
clients

Circular No. 8/2023

Bolzano, 13 January 2023

Subject: Offsetting of the energy tax credit in form F24 for the 2nd half of 2022 – separate payment codes for December 2022

We have kept you regularly informed about the calculation and the offsetting of the tax credits on the purchase of gas and electricity in the past financial year. As is known, the credits for the first two quarters had to be offset by 31 December 2022. The credits accrued as from 1 July 2022, on the other hand, may be offset by 30 June 2023. In this connection it should be noted in particular that in the 4th quarter one payment code is to be used for the months of October and November, whereas separate payment codes have been established for the month of December 2022. Below once again all payment codes for offsetting the various credits from the 2nd half of 2022 in form F24:

6968: tax credit in favour of electricity-intensive undertakings („imprese einergivore“) for consumption in the 3rd quarter of 2022;
6969: tax credit in favour of gas-intensive undertakings („imprese gasivore“) for consumption in the 3rd quarter of 2022;
6970: tax credit in favour of non-electricity-intensive undertakings („imprese non energivore“) in the 3rd quarter of 2022;

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6971: tax credit in favour of non-gas-intensive undertakings („imprese non gasivore“) in the 3rd quarter of 2022;

6983: tax credit in favour of electricity-intensive undertakings („imprese einergivore“) for consumption in the months of October – November 2022;
6984: tax credit in favour of gas-intensive undertakings („imprese gasivore“) for consumption in the months of October – November 2022;
6985: tax credit in favour of non-electricity-intensive undertakings („imprese non energivore“) consumption in the months of October – November 2022;
6986: tax credit in favour of non-gas-intensive undertakings („imprese non gasivore“) consumption in the months of October – November 2022;

6993: tax credit in favour of electricity-intensive undertakings („imprese einergivore“) for consumption in December 2022:
6994: tax credit in favour of gas-intensive undertakings („imprese gasivore“) for consumption in December 2022:
6995: tax credit in favour of non-electricity-intensive undertakings („imprese non energivore“) in December 2022:
6996: tax credit in favour of non-gas-intensive undertakings („imprese non gasivore“) in December 2022:

Finally, the offsetting of the tax credits on fuel for agricultural undertakings from last year.
6972: tax credit for the purchase of fuel by agricultural and fishing undertakings in the 3rd quarter of 2022 – to be offset by 31 March 2023;
6987: tax credit for the purchase of fuel by agricultural and fishing undertakings in the 4th quarter of 2022 – to be offset by 30 June 2023.

The tax codes for the credits for the 1st quarter of 2023 discussed in our Circular No. 1/2023 are, on the other hand, still outstanding to date.
We remain at your disposal for any further information.
Yours sincerely
Josef Vieider