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Dott. Luca Crepaz

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To all
clients

Circular No. 14/2025

Bolzano, 10 March 2025

**Subject: Notification of the assignment of tax credits and of discounts on invoices from
2024 by 17.03.2025**

Taxpayers who last year, that is, in the period between 1 January and 31 December 2024, in respect of the various renovation works in construction

- were still entitled to a corresponding discount on the supplier's invoice, or who
- assigned the accrued tax credit to third parties (e.g. to banks or also to an affiliated company),

must notify the Italian Revenue Agency of this invoice discount or of these assignments to third parties, using the dedicated forms, by Monday, 17 March 2025 at the latest. The original due date, 16.03.25, is postponed by one day because of the public holiday. This is a deadline that cannot be remedied. In other words: if the notification is not filed, the invoice discount or the assignment cannot be recovered.

As is known, the options for the aforementioned invoice discount and for the assignment in respect of renovation works have been progressively restricted in recent years and in 2024 were possible only to a very limited extent. Where we have handled the assignments, the notifications have already been sent. For other cases, we ask you to check whether they have been sent. If

necessary, we would of course be glad to assist you.

For further information and documentation we naturally remain at your disposal.

Yours sincerely

Josef Vieider