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To all
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Circular
No. 14/2026 Bolzano, 12 February 2026

Important ECJ ruling on input VAT deduction for 2025 invoices received in 2026

The strict Italian rules on input VAT deduction at year-end are well known, and we last recalled them in our Circular no. 46/2025:

An invoice dated 2025 which the supplier only transmits via the SDI portal in 2026, and which therefore only arrives in 2026, may only be recorded in the purchase invoice register in 2026, and the input VAT is only deductible in 2026. It is therefore not permissible, for an invoice issued on 27 December 2025 and transmitted on 2 January 2026, to deduct the input VAT in the December return, even where the supply or service was still made in December and even where the issuer must still pay this VAT with the December return on account of the invoice date.

Example 1: invoice date 31 December 2025 and receipt of the invoice on 31 December 2025: input VAT deduction in December 2025

Example 2: invoice date 31 December 2025 and receipt of the invoice via the SDI portal on 3 January 2026: input VAT deduction only in January 2026

Poland apparently has an identical rule, and this has now been seriously called into question by the ECJ in judgment T-689/24 handed down yesterday. The key finding: for a transaction carried out in 2025 with an invoice issued in 2025, the input VAT deduction must still be granted in the annual VAT return for 2025 if the recipient of the invoice receives it within the deadline for submitting the annual VAT return for 2025 (30 April 2026).

It follows that, for invoices issued in December 2025 which were transmitted via the portal at the beginning of 2026, the corresponding input VAT may – contrary to the applicable Italian guidance – still be deducted in the VAT return for 2025.

Since this is an interpretation of Arts. 167, 168 and 178 of the EU VAT Directive by the highest European court, Italian courts are required, in the event of a dispute, to take this ECJ decision into account directly, irrespective of any change in Italian domestic law.

Our recommendation: for smaller amounts it is certainly advisable in the current situation to adhere to the strict Italian administrative practice set out above, since any dispute proceedings are likely to cost more than the interest lost through the delayed input VAT deduction. For larger amounts, however, it is worth carefully considering whether to apply the ECJ's findings directly. If you have larger invoices affected by this, please contact us so that we can assess the position together.

We remain at your disposal for any further information.

Yours sincerely
Josef Vieider