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Newsletter

No. 21/2026

Bolzano, 8 April 2026

Subject: Tax credit on fuel for agricultural businesses

For agricultural businesses (sole traders, agricultural companies and cooperatives) a tax credit on fuel costs is provided for the month of March 2026. The relief covers expenditure on fuel (petrol and diesel) actually used for the agricultural activity, in particular for vehicles and machinery employed in agriculture. The tax credit amounts to 20% of the eligible expenditure (net of VAT) and requires the costs to be evidenced by proper invoices.

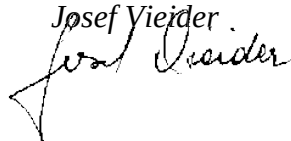
As things currently stand, the invoice date in March 2026 is decisive. The tax credit can be offset exclusively via form F24 and used until 31 December 2026.

Whether the relief will also be extended to April in view of the ongoing crisis is not known at present. Actual use still requires an implementing decree from the Ministry of Agriculture in agreement with the Ministry of Finance. In particular, the tax code (codice tributo) for offsetting in form F24 has yet to be determined.

The above information is based on the current legal position and may change as a result of the implementing provisions still outstanding.

As always, we are happy to provide further information and documentation.

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Kind regards
Josef Vieider




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