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Circular No. 33/2023

Bolzano, 1 September 2023

Subject: Tax credit of 28% and 12% respectively for diesel fuel in the 1st and 2nd quarter of 2022 in favour of transport undertakings and passenger carriers

As a reminder: in September 2022, hauliers carrying goods on behalf of third parties and – following a subsequent clarification – also passenger transport undertakings entered in the REN register were able to apply for a tax credit of 28% for the purchase of diesel fuel in the 1st quarter of 2022. The applications had to be submitted under the so-called „click-day“ procedure and led to a breakdown of the Ministry's IT system. At that time, undertakings holding a licence for transport on own account were excluded following a subsequent clarification.
By Art. 34 of Law Decree 48/2023, this benefit was extended in May of this year, namely
- for the 1st quarter of 2022, transport undertakings operating on own account are now also retroactively admitted to the benefit, in principle at the original rate of 28%;
- the benefit for undertakings carrying goods on behalf of third parties is retroactively extended to the 2nd quarter of 2022 as well, but then at a reduced rate of 12%, and
- for expenses incurred in the 2nd quarter of 2022, passenger transport undertakings are also admitted to the benefit, but likewise at a reduced rate of 12%.

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It should be noted that, according to the wording of the law, transport undertakings operating on own account continue to be disadvantaged; for the 2nd quarter of 2022 they are not entitled to any support.

By a press release dated 16 August 2023, the competent Ministry of Infrastructure and Mobility announced that all the parameters necessary for filing the applications have now been established. Although the implementing provisions required for this purpose have not been published to date, the deadlines are very tight, and we therefore set out below the most important information in advance.

The tax bonus relates to diesel fuel costs evidenced by invoices. In the goods transport sector, the purchase of fuel for vehicles with a payload of 7.5 tonnes or more is eligible, and the vehicles must throughout belong at least to the Euro 5 emission class. In general, the date of issue of the invoices is decisive.

As will become apparent below, the deadlines for the three categories of applicants are entirely different, and this year, too, the „click-day" procedure applies, meaning that those who apply within the first minutes after the opening of the filing window stand a chance of being admitted to the funding pool, whereas latecomers lose out.

It must be pointed out at the outset that the tax credits granted must be offset in form F24 by 31.12.2023 at the latest. The credit is not taxable and does not give rise to any restrictions on the deductibility of overheads and interest. When offsetting the credits, the relevant ceilings of EUR 2 million and EUR 250,000 respectively also need not be taken into account.

Below is an overview of the new applications:

1. Transport undertakings carrying goods on own account (so-called „trasporto beni c/proprio") may still file an application for the 1st quarter of 2022. The tax credit amounts to a maximum of 28% of the expenditure on diesel fuel, and the applications must be filed between 11 September 2023, 15.00, and 29 September 2023, 23.59. All invoices for the diesel fuel must be listed separately in the applications, and in addition each vehicle for which the benefit is claimed must be listed separately in order to permit verification of the emission classes and payload.

A total of 85 million euro has been earmarked for this support measure at national level; to the extent that the funds are insufficient, the rate of the subsidy will be reduced accordingly. In the opposite case, the funds will be reallocated to support transport undertakings operating on behalf of third parties (see the next point).

2. Transport undertakings carrying goods on behalf of third parties may only apply for the 2nd quarter of 2022 and receive a tax credit of a maximum of 12% of the expenditure on diesel fuel incurred in that period. The applications must be submitted between 18 September 2023, 15.00, and 6 October 2023, 23.59. Here, too, the invoices and the vehicles must be stated in detail in the applications, likewise in order to permit verification of the payload and the emission class.
200 million euro has been earmarked for this measure at national level, and the funds could be increased to the extent that any surplus remains under the measure referred to in point 1).

3. Undertakings engaged in the transport of passengers by road may likewise apply for the 2nd quarter of 2022 and receive a credit of a maximum of 12%. The applications must be submitted between 14 September 2023, 15.00, and 4 October 2023, 23.59.
Here, too, the invoices and the vehicles must be stated in detail in the applications, likewise in order to permit verification of the emission class.
A total of 15 million euro has been earmarked for this measure, so that expectations should not be set too high.

The benefit covers the purchase of diesel fuel in Italy by undertakings resident here or by Italian permanent establishments of foreign undertakings. However, invoices issued by foreign undertakings for fuel supplies in Italy (e.g. by UTA or DKV) are also recognised; since in these cases the required identifying data of the incoming invoices from the SDI portal (transmission of electronic invoices) are missing, it was clarified last year that for such foreign invoices the foreign invoice number must be stated with the prefix „net-".

In general, in view of the limited funds available, it must be recommended that the applications be submitted on the first admissible day within the first minutes after the opening of the filing window.

This is State aid granted under the temporary „Crisis Framework for State Aid measures to support the economy following the aggression against Ukraine by Russia" (Commission Communication 2022/C 131 I/01). The corresponding notifications to the State aid register (RNA) are made by the competent Ministry (MIMS).

We remain at your disposal for any further information.

Yours sincerely
Josef Vieider