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To all
clients

Circular No. 34/2023

Bolzano, 7 September 2023

Subject: Refund of foreign VAT credits – applications for 2022 to be submitted by 30 September 2023

By 30 September 2023, businesses and self-employed professionals may file applications for the refund of value added tax incurred in 2022 in other EU countries. The relevant provisions have not changed compared with previous years. Nevertheless, we set out a brief summary below, since the refund is repeatedly overlooked:

Submitting refund applications in Italy

For businesses and self-employed professionals within the EU, the rule is that they must file the input VAT refund application for supplies of goods and services acquired in other EU Member States with their own tax authorities. For Italian businesses this means, within the meaning of Art. 38-bis2 of the Italian VAT Act: all applications for VAT refunds for the year 2022 from other EU countries must be submitted solely to the Italian tax authorities, namely to the office in Pescara (Centro operativo di Pescara).

Transmission

All applications must be transmitted via an electronic portal using „Entratel“ or „Fisconline“, or through professionals authorised to transmit tax returns

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by electronic means	electronically. The relevant service is available on the website of the Italian Revenue Agency under the heading „Businesses“ at „Rimborsi Iva Ue soggetti residenti“. In order to use the service directly, however, a separate registration is required beforehand.
Deadline	The final date for the refund application for the year 2022 is 30 September 2023.
Refund period	In principle, the refund application may be submitted on an annual basis; most countries, however, also allow shorter refund periods (as a rule quarters). As a rule it is advisable to make use of these shorter periods, particularly since errors in applications already filed may likewise be corrected only within the aforementioned deadline of 30 September. Accordingly, where an application has been filed incorrectly, corrected returns may still be submitted by 30 September in each case; after that deadline a correction is only permitted subject to restrictions.
Processing and refund	The processing office in Italy is the tax service centre in Pescara. The applications submitted by electronic transmission are collected there and then forwarded to the competent offices of the other EU countries. The payment of the credits themselves, however, is not made by the Italian tax authorities but by the respective foreign tax authorities.

Finally, it should be pointed out that by 30 September 2023 businesses and self-employed professionals from other EU countries, or from countries with which Italy has concluded a relevant bilateral agreement (Israel, Norway and Switzerland), may likewise apply for the refund of input VAT borne in Italy in the previous year.

We remain at your disposal for any further information.
Yours sincerely
Josef Vieider