Comploj Vieider Lorenzon
Lechner Zanellato

PDC Partner
Wirtschaftsprüfer und Steuerberater
Dottori Commercialisti

**Equity partner**
Dott. Lodovico Comploj
Dott. Josef Vieider
Dott. Emilio Lorenzon
Dott. Alessandro Zanellato
Dott. Martin Lechner
Dott. Stefan Lanznaster

**Partner**
Dott. Nicola Sartori
Dott. Thomas Pichler
Dott. Samuel Vittur

**Wirtschaftsprüfer und Steuerberater / Dottori**
Dott.sa Elena Gattolin
Dott.sa Sabrina Tabiadon
Dott.sa Monika Mattivi
Dott. Christian Gentilini
Dott.sa Serena Giacomozz
Dott.sa Giulia Fortin
Dott. Luca Crepaz
Dott. Maximilian Crazzolar
Dott. Roberto Convento

**Bilanzbuchhalter / Esper**
Antonio Gocev

To all
clients

Circular No. 35/2025

Bolzano, 5 September 2025

**Subject:** **Refund of foreign VAT credits - applications for 2024 to be filed by Tuesday, 30 September 2025**

By 30 September 2025, businesses and self-employed professionals may once again file applications for the refund of value added tax incurred in 2024 in other EU countries. The relevant provisions have not changed compared with previous years. Nevertheless, we provide a brief summary below, as this refund opportunity is frequently overlooked:

**Filing refund applications in Italy**

For businesses and self-employed professionals within the EU, the rule is that the input VAT refund application for supplies of goods and services acquired in other EU Member States must in each case be filed with their own tax authorities. For Italian businesses this means, pursuant to Art. 38-bis2 of the VAT Act: all applications for VAT refunds for the year 2024 from other EU countries are to be submitted solely to the Italian tax authorities, namely to the office in Pescara (Centro operativo di Pescara).

**Submission by**

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



GGI A GLOBAL ALLIANCE OF INDEPENDENT PROFESSIONAL FIRMS

39100 Bolzano / Bozen
via F.Crispi / F.Crispi-Straße 9
tel +39 0471 288333 - info@pdc-partner.it

20121 Milano / Mailand
Foro Buonaparte 70

39036 Stern / La Villa di Badia
Str. Ninz 63
tel +39 0471 847360

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| **electronic transmission** | electronically. The relevant service is available on the website of the Italian Revenue Agency under the section „Unternehmen“ (Businesses) under „Rimborsi Iva Ue soggetti residenti“. In order to use the service directly, however, a separate registration is required beforehand. |
| **Deadline** | The final deadline for the refund application for the year 2024 is 30 September 2025. |
| **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). It is generally advisable to make use of these shorter periods, especially since errors in applications already filed may only be corrected within the aforementioned deadline of 30 September. Accordingly, where an application has been filed incorrectly, corrected submissions may still be presented 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 administration. |

Finally, it should be noted that by 30 September 2025 businesses and self-employed professionals from other EU countries, or from countries with which Italy has a relevant bilateral agreement (Israel, Norway and Switzerland), may likewise apply for the refund of input VAT borne in Italy in the previous year. Conversely, Italian businesses and self-employed professionals may apply in Israel, Norway and Switzerland for the VAT refund for 2024 within the same deadline, in accordance with the respective local provisions.

We remain at your disposal for any further information.

*Yours sincerely*

*Josef Vieider*