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To all
clients

Circular No. 35/2023

Bolzano, 7 September 2023

Subject: Tax credits for energy purchases in the 3rd and 4th quarter of 2022 must be offset by 30 September 2023 at the latest!

We hereby remind you that tax credits granted to energy-intensive and gas-intensive undertakings as well as to non-energy-intensive and non-gas-intensive undertakings for the purchase of electricity and gas in the 3rd and 4th quarter of 2022 must be offset by 30 September 2023 at the latest; otherwise they will be irrevocably lost! As a rule, the offsetting against taxes and duties in form F24 will already be necessary by 16 September 2023, particularly since no general due dates fall in the second half of the month. Alternatively, these credits may still be assigned to third parties, as a rule to banks and insurance companies, by 20 September 2023. Any such assignment must, however, be notified to the tax authorities by 20 September 2023 at the latest. For the purposes of calculating the credits and of the payment codes to be used for the offsetting in form F24, we refer you to our earlier circulars on this subject.

Yours sincerely

Josef Vieider

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