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

Newsletter No. 36/2026
Bolzano, 2 September 2026

Subject: Refund of foreign VAT – applications for 2025 to be filed by Wednesday, 30 September 2026

Companies and self-employed professionals may file applications for the refund of VAT paid in other EU Member States during 2025 by **Wednesday, 30 September 2026** at the latest. As experience shows that this option unfortunately often remains unused, we summarise the key principles below.

Filing of refund applications in Italy

The following applies to Italian companies and self-employed professionals: applications for the refund of VAT paid in other EU Member States on incoming supplies must be filed exclusively through the Italian tax authorities. Pursuant to Art. 38-bis2 of Presidential Decree 633/1972, the application is forwarded electronically by the Italian tax authorities to the respective refunding state. The refund covers input VAT on supplies and services connected with the business activity. It is a precondition that, during the refund period, the applicant had neither its seat nor a fixed establishment in the refunding state and carried out no taxable transactions there; transactions for which the tax liability shifts to the recipient (reverse charge) and VAT-exempt transport services are, in particular, harmless. If the applicant holds

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

a VAT registration in the refunding state through which input VAT can be deducted, the refund procedure is excluded.

Electronic filing

Applications must be filed exclusively by electronic means through the services provided by the Italian Revenue Agency. Filing may be carried out:

- directly by the taxable person, or
- by a tax adviser or other intermediary authorised for electronic filing.

Deadline

Refund applications for the 2025 calendar year must be filed by **Wednesday, 30 September 2026** at the latest.

Once this deadline has expired, applications can generally no longer be filed for the calendar year concerned.

Refund period

The application may generally be filed:

- for the entire calendar year, or
- for individual quarters.

The refund period may not exceed one calendar year and – in the case of applications covering part of a year – may not be shorter than three months. An exception applies to the remaining period at the end of the year: if the application relates to the final period of a calendar year (e.g. November and December only), it may also be shorter than three months; in this case the minimum amount of EUR 50 applies. In many cases it is advisable to file quarterly applications during the year, as this creates liquidity advantages and allows errors to be corrected within the statutory deadline.

Minimum amounts

The following minimum amounts apply to refund applications:

- **applications covering part of a year (e.g. quarterly applications): at least EUR 400**
- **annual applications: at least EUR 50**

If the amount of an application covering part of a year is below EUR 400, the refund can only be claimed with the annual application.

Typical refundable expenses

In practice, refund applications frequently concern in particular:

- foreign hotel costs,
- car rental costs,
- fuel costs,
- trade fair and event costs,
- repair and maintenance services,
- local services abroad.

Eligibility for a refund is, however, always governed by the national provisions of the respective refunding state. Certain expenses may be excluded there or refundable only to a limited extent (e.g. entertainment or vehicle costs).

Supporting documents and invoice requirements

The invoice data must be transmitted individually for each document (invoice date and number, supplier with VAT number, taxable amount, tax amount and an expense code according to the prescribed classification). Many Member States also require copies of invoices to be attached above certain thresholds. The original documents must be retained and presented to the foreign authority on request. A proper invoice issued to the applicant and showing the VAT is always required; small-amount receipts that do not identify the recipient are generally not refundable.

Processing and payment

The foreign tax authority generally decides within four months of receipt of the application. Processing times may be longer if queries arise.

<u>One further note: refunds are frequently rejected because the tax was not owed abroad at all (for example VAT incorrectly charged on a reverse-charge supply). In such cases the invoice must be corrected by the foreign supplier.</u>

Refunds in non-EU states

In addition to the EU Member States, reciprocal refund arrangements also exist with certain third countries, in particular with:

- Switzerland,
- Norway,
- Israel.

The procedures for these states are not handled through the EU refund portal but in accordance with the respective national provisions of the refunding state. For foreign companies in Italy the application deadline is likewise 30 September of the following year. In the opposite direction — Italian companies claiming a refund in Switzerland or Norway — the national deadline applicable there is decisive, and this differs in part (Switzerland: 30 June of the following year; Norway: 30 September).

Recommendation

We recommend, particularly where there is regular business abroad, compiling the foreign input VAT amounts incurred in 2025 for each refunding state and checking whether the respective minimum amounts are reached and whether a refund makes economic sense. If we are to file the application on your behalf, we ask you to send us the documents by **mid-September** 2026 where possible.

We remain at your disposal for any further information.

Kind regards

Josef Vieider

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