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. 37/2026
Bolzano, 2 September 2026

Subject: Tax credit for “high fuel prices” for road haulage companies – opening of the platform for applications

The procedure for applying for the extraordinary tax credit for road haulage companies to compensate for the increased cost of diesel was activated yesterday. The measure was introduced to partially offset the additional costs for diesel fuel incurred in 2026. The rules are based on Art. 3 of Decree-Law No. 33 of 18 March 2026 and on the corresponding implementing provisions of the Ministry of Infrastructure and Transport (MIT), most recently the directorial decree of 28 August 2026. The application must be filed exclusively through the online platform set up by the Customs and Monopolies Agency (Agenzia delle Dogane e dei Monopoli – ADM) in cooperation with Sogei: www.creditocarburantetrasporto.adm.gov.it

1. Deadline for filing applications

Applications may be filed from 1 September 2026 up to and including **15 September 2026 (11:59 p.m.).** After this deadline it will no longer be possible to file an application.
Until the filing deadline expires, an application already submitted can be cancelled in the “Gestione richiesta” section and replaced by a new application.

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

This is not a “click day” procedure. The order in which applications are filed affects neither admission to the benefit nor the amount granted, but only the timing of payment.

2. Eligible companies

The tax credit is available to companies which:

- carry out the transport of goods on behalf of third parties;
- have their registered office or a permanent establishment in Italy;
- were duly and actively registered in the National Electronic Register (REN) as at 31 July 2026;

and which use vehicles:

- of vehicle category N;
- with a maximum permissible laden weight of at least 7.5 tonnes;
- of emission class Euro V or Euro VI.

Vehicles which do not meet these requirements are excluded.
Companies which did not hold an active REN position as at 31 July 2026 but were active in the REN in the period from 1 March 2026 to 31 August 2026, as well as foreign companies with a permanent establishment in Italy, may request access to the platform after applying to SOGEI support. The address is:
assistenz-creditogasolio@sogei.it
The tax credit is available not only to companies transporting goods on behalf of third parties but also, where the conditions set out in the relevant provisions are met, to certain passenger transport companies operating buses of categories M2 and M3.

3. Period and place of eligible purchases

The benefit covers purchases of diesel fuel **from 1 March 2026 to 31 August 2026**, provided that the fuel was intended for the eligible vehicles. Important: what matters is the date of refuelling or of the purchase of the fuel, not the invoice date.
Accordingly: an invoice issued in September 2026 for refuelling in August 2026 is eligible. By contrast, an invoice issued in March 2026 for refuelling in February 2026 is not eligible.

In principle, refuelling both in Italy and outside Italy is eligible, provided the invoice is issued by an issuer established in an approved country and the other conditions are met. For the “file_fatture” it is not the place of refuelling that is decisive but the country of the invoice issuer. The MIT has provided a list of permissible country codes for this purpose. The approved countries comprise all EU Member States and, in addition, Iceland (IS), Liechtenstein (LI) and Norway (NO). An invoice from an actual diesel supplier with a Swiss VAT identification, by contrast, is not admissible.

4. Calculation of the tax credit

The contribution is granted up to 70 % of the additional costs incurred for diesel fuel. The comparison is made with the average diesel price determined by the Ministry of the Environment and Energy Security (MASE) for February 2026.

If the admitted applications exceed the available funds in total, the amount actually granted may be reduced proportionally.

The calculation is performed automatically by the platform on the basis of the eligible net fuel costs stated in the file_fatture (column D).

If an invoice covers diesel fuel purchased partly below and partly above the February 2026 reference price, the invoice must nevertheless be recorded in full. For the calculation of the tax credit, however, only the portion relating to diesel fuel purchased above the reference price may be taken into account.

5. Documents required

The following documents must be available in order to prepare the application:

- purchase invoices for diesel fuel in the period from March to August 2026 (HVO fuel is also expressly admitted);
- proof of payment;
- where applicable, fuel card statements;
- a list of the vehicles concerned with their registration numbers (the platform displays the registration numbers allocated to the company as at 31 July 2026, from which the selection is made);
- the number of litres refuelled per vehicle.

The file “file_fatture” in .xlsx format must be attached to the application without exception. It must be prepared in accordance with the template published by the MIT and available on the same platform.

Particular attention must be paid to the fuel invoices, since the platform requires certain identification data to be entered and each invoice to be classified correctly as CARB or NOCARB.

Classification as NOCARB does not automatically lead to exclusion from the benefit; it merely means that the invoice does not contain direct information on the registration numbers of the vehicles refuelled. In such cases detailed documentation is required in order to determine the eligible fuel quantities unambiguously.

For each invoice, the following information is required, among other details:

- supplier;
- invoice number and invoice date;
- identification code of the electronic invoice or other required references;
- quantity purchased;
- where applicable, allocation to the registration number of the vehicle refuelled.

The additional costs are determined separately for each individual month of the period from March to August 2026.

6. Particular features of fuel cards and netting agreements (UTA, DKV, etc.)

Companies that refuel using fuel cards or netting systems (e.g. UTA, DKV, Enilive, Q8 and similar providers) must pay particular attention to the following features. They are the main problem area when preparing the "file_fatture".

<u>Important: compared with earlier fuel cost subsidies, particular care must be taken with invoices via fuel cards and netting systems as regards the correct classification as CARB/NOCARB and the identification of the invoice issuer, especially in the case of foreign fuel cards (e.g. DKV Germany, UTA Germany or Austrian fuel cards).</u>

Classification as NOCARB:

Netting invoices must be classified as NOCARB where the invoice itself does not contain any vehicle registration numbers. If the invoice contains at least one eligible registration number, it must be classified as CARB. The classification remains NOCARB even where the registration numbers are shown only in a separate file or in an additional refuelling log. For this reason a simple fuel card account statement is not sufficient. A detailed breakdown of the refuelling transactions by:

- item;
- quantity;
- date;
- registration number;

is required in order to determine the eligible diesel share correctly.

<u>The analytical documentation of the refuelling transactions may also consist of overviews provided by the fuel card provider or netting system, provided that these clearly show the date, quantity and registration number of the vehicle refuelled.</u>

In the case of foreign suppliers, column E ("Nazione di emissione") is also relevant. This concerns in particular:

- DKV Germany;
- UTA Germany;
- Austrian fuel cards.

The FAQs expressly refer to which company issued the invoice.

<u>Invoice reference:</u> for netting invoices which were not transmitted through the SDI system, the invoice number must be stated with the prefix "net-" (e.g. net-1067542). Where the netting invoice was transmitted through the SDI, the IdSdI code shown in the metadata must be entered in column A.

<u>Exclusion of non-eligible items:</u> fuel card statements frequently contain various services:

- petrol;
- natural gas;
- AdBlue;
- road tolls;
- vehicle washing;
- administrative fees.

Column C must state the total amount of the invoice excluding VAT. Column D may contain only the share of diesel fuel for the eligible vehicles.

<u>Administrative fees for the fuel card:</u> if the refuelling transactions can be classified as CARB and the invoice additionally contains items unrelated to fuel (e.g. monthly card fees), the invoice must nevertheless be classified as CARB.

<u>"Joker registration numbers":</u> refuelling with cards that are not allocated to a specific vehicle does not give rise to the tax credit. If an invoice contains both eligible registration numbers and so-called "joker registration numbers", the invoice remains CARB, but the diesel attributable to non-eligible vehicles must be excluded.

<u>Advance payment invoices:</u> in systems with advance payment invoices and a subsequent monthly summary statement, the advance payment invoices must also be recorded. Care must be taken to ensure that the same amounts are not taken into account twice.

<u>Later invoicing:</u> netting agreements are generally based on continuous supply contracts, with the result that the card company may issue its invoice only at the later time of payment. This creates problems for refuelling in August 2026: for refuelling transactions in August 2026 whose invoice is issued only after the filing deadline has expired (e.g. on 16 September 2026), the analytical refuelling statements provided by the fuel card provider or netting system, showing date, quantity and registration number, should – where available – be used to prepare the application. The invoice issued later must be retained as evidence.

7. Access to the platform

Access is obtained by the legal representative of the company by means of:

- SPID;
- electronic identity card (CIE).

Operational delegations may subsequently be set up where required.

If the legal representative, as a foreign national, does not hold a SPID or an electronic identity card (CIE), access can be enabled or requested through the SOGEI support service.

8. Use of the tax credit

Once admitted, the tax credit granted becomes visible in the company's tax account ("Cassetto fiscale") with the Revenue Agency.

The tax credit granted may be offset exclusively by means of form **F24**.

The F24 form may be submitted exclusively through the electronic services of the Italian Revenue Agency. Offsetting is possible from the **tenth day after the data of the admitted companies has been transmitted to the Revenue Agency** and must take place by **31 December 2026** at the latest.

Under the law as it currently stands, the practical window is therefore in fact reduced to a single F24 offset (the one falling due on **16 December 2026**). The industry associations have already taken steps to obtain an extension of this deadline.

For accounting purposes the tax credit is to be recorded as other income or as a grant and

- does not increase the basis of assessment for income tax;
- does not increase the IRAP basis of assessment;
- may be combined with other subsidies for the same costs.

9. Documents required

If we are to check the eligibility requirements and prepare the application, we ask you to send us the following documents:

- list of the Euro V and Euro VI vehicles used in transport;
- invoices and documents relating to purchases of diesel fuel or HVO from 1 March 2026 to 31 August 2026;
- summaries of the fuel cards used;
- detailed refuelling statements showing date, quantity and registration number;
- further documents for the reconciliation of consumption, refuelling transactions and vehicles.

We remain at your disposal for any further information.

Kind regards

Josef Vieider

Josef Vieider