Comploj Vieider Lorenzon
Lechner Zanellato

PDC Partner
Wirtschaftsprüfer und Steuerberater
Dottori Commercialisti

Senior partner
Dott. Lodovico Comploj
Dott. Emilio Lorenzon
Dott. Josef Vieider
Dott. Alessandro Zanellat
Dott. Martin Lechner

Wirtschaftsprüfer und Steuerberater / Dottori
Dott.ssa Elena Gattolin
Dott.ssa Sabrina Tabiador
Dott.ssa Monika Mattivi
Dott. Nicola Sartori
Dott. Thomas Pichler
Dott. Samuel Vittur
Dott. Christian Gentilini
Dott. Stefan Lanznaster
Dott.ssa Martina Santin
Dott.ssa Serena Giacomo
Dott. Lorenz Bonadio
Dott.ssa Giulia Fortin

Bilanzbuchhalter / Esper
Dott. Antonio Gocev

To all
clients

Circular No. 48/2024

Bolzano, 20 December 2024

Subject: Offsetting of instalments of tax credits from renovation works within businesses

We have already pointed this out to you several times in individual cases, but here once again as a reminder: tax credits which have been acquired by businesses in connection with renovation works through assignments of claims or also through the discount on outgoing invoices (so-called "sconto in fattura") must be offset within the business in accordance with the same annual due dates as those on which they would have had to be deducted by the original beneficiary as tax deductions. It follows, for example, that in the case of an invoice discount in the year 2023 for renovation works which may be deducted over 10 years, the 1st tenth must be offset in 2024 by means of Form F24. If the offsetting is missed, the instalment is irretrievably lost.
We therefore ask you to check once again the offsettings carried out and, where applicable, to make a compensation with the VAT advance payment on 27 December.
We remain at your disposal for any further information.
Yours sincerely
Josef Vieider

GGi A GLOBAL ALLIANCE OF INDEPENDENT PROFESSIONAL FIRMS

39100 Bozen, via F.Crispi / F.-Crispi-Straße 9
tel +39 0471 288333, fax +39 0471 272521
e-mail info@pdc-partner.it

20121 Milano / Mailand
Foro Buonaparte 70
tel +39 02 36687469

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