

Services rendered to transport, cargo handling and logistics companies – Option for payment of VAT by the principal - Implementing measure

1 FOREWORD

Article 1, paragraphs 59-63 of Law no. 207 of 30.12.2024 (Budget Law 2025) introduced an optional transitional regime whereby the payment of VAT due on services rendered to companies engaged in the transportation, handling of goods and logistics services may be made by the principal in the name and on behalf of the supplier.

As a result of the amendments made by Article 9 of DL 17.6.2025 no. 84, the option may also be exercised in relations with subcontractors.

In implementation of these provisions:

- by Revenue Agency prov. no. 309107 of 28.7.2025, the model, with the relevant instructions, was approved for electronically communicating the exercise of this option;
- Res. Agenzia delle Entrate 28.7.2025 no. 47 established the tax code for the payment of the VAT due by the principal in the name and on behalf of the supplier.

2 OPTIONAL VAT PAYMENT SCHEME BY THE PRINCIPAL

Article 1, paragraphs 57 - 58 of Law no. 207/2024 provided for the application of the *reverse charge* mechanism to the provision of services, performed through contracts, sub-contracts, entrusting to consortium entities or negotiated relationships however denominated, rendered to companies that carry out activities of transport and handling of goods and the provision of logistics services (Article 17, paragraph 6, letter *a-quinquies*) of Presidential Decree no. 633/72).

However, the effectiveness of this provision is subject to the granting by the Council of the European Union of the authorisation of a derogation measure pursuant to Article 395 of Directive 2006/112/EC.

Pending the granting of the authorisation for the application of the *reverse charge*, Article 1, paragraph 59 et seq. of Law No. 207/2024 introduced an optional regime establishing that, for the aforementioned services rendered to the aforesaid companies, the supplier and the principal may opt for the payment of the VAT on the services rendered to be made by the principal in the name and on behalf of the supplier, who shall be jointly and severally liable for the tax due.

Exercise of the option, jointly by the principal and the supplier, is effected by the principal submitting to the Inland Revenue Agency the appropriate form approved by the Agency.

The invoice is in any case issued by the service provider.

Subcontracting

The option may also be exercised in relations between subcontractors.

The exercise of the option in any of the relationships between subcontractor and sub-subcontractor is independent of the exercise of the option in the relationship between principal and prime contractor.

In this case, the submission of the option notice and the payment of VAT is the responsibility of the subcontractor in relation to its subcontractor (who remains jointly and severally liable).

Duration of the Option

The option for this scheme is valid for three years.

3 MODEL FOR COMMUNICATING THE EXERCISE OF THE OPTION

The model for communicating the option, approved by the Revenue Agency, consists of the following:

- front page, on which, in addition to the data of the principal (or subcontractor) and service provider (or subcontractor) and the declarant (if different from the principal or subcontractor), the signature must be affixed and the joint exercise of the option must be attested (with a declaration in lieu of an affidavit pursuant to Article 47 of Presidential Decree 445/2000);
- box A, in which to indicate the data of the contract for which the option is exercised (section I), filling in more than one form in the case of more than one contract between the same parties, as well as the possible entrusting of the service to subcontractors or consortia (section II) and the data relating to the places where the service covered by the contract is to be performed (section III).

With reference to the contract, the following must be indicated

- the "Date of conclusion" (which may be earlier than the date on which the communication is sent);
- the "Start Date" and the "End Date";
- the sequential number of the contract concluded.

Communication of other contracts

The option may also be exercised for contracts concluded between the same parties not included in previous communications.

For such contracts, the three-year duration of the option starts from the date of submission of the communication in which the corresponding data are indicated.

4 TELEMATIC TRANSMISSION OF THE COMMUNICATION MODEL OF THE OPTION

The option communication form must be submitted by the principal (or subcontractor) to the Revenue Agency

- exclusively by telematic means, directly or through an intermediary, in accordance with the Agency's usual telematic channels;
- from 30.7.2025.

In order to form the *file* to be sent, it is necessary to use the *software* called 'ReverseChargeLogistics', which is available free of charge on the Inland Revenue website.

Proof of submission

The option is deemed to have been exercised from the date of telematic transmission of the communication form.

Receipt of the communication by the Revenue Agency is attested by a receipt, which constitutes proof of submission of the form.

Corrective communication

The data of a transmitted communication may be corrected by sending a corrective communication, which replaces the previous one in its entirety.

In this case, however, it is only possible to correct any incorrect data relating to the options exercised, which remain valid.

Consultation of option notifications

The principal (or subcontractor) and the service provider (or subcontractor) may consult the option notices acquired by the Revenue Agency by accessing their Tax Case available in the reserved area of the Agency's website.

The consultation can also be carried out by the intermediary, delegated to the 'Cassetto fiscale delegato' service.

5 PAYMENT OF VAT BY THE PRINCIPAL OR SUBCONTRACTOR

Following the communication to the Revenue Agency of the exercise of the option, the payment of VAT is made by the principal (or subcontractor), using the F24 form.

Deadline

Payment of VAT by the principal (or subcontractor) must be made by the 16th day of the month following the date of issue of the invoice by the service provider or subcontractor.

Tax code

For the payment of the VAT in question using the F24 form, Res. Agenzia delle Entrate 28.7.2025 no. 47 has established the tax code '6045', called '*VAT - reverse charge logistics sector - optional regime pursuant to Article 1, paragraph 59, of Law no. 207 of 30 December 2024*'.

Filling out the F24 form

When completing the F24 form:

- the aforementioned tax code "6045" must be shown in the "Treasury" section, exclusively in correspondence with the amounts indicated in the column "debit amounts paid";
- In the fields "instalment/region/reference month" and "reference year" the month and year of the tax for which the payment is made must be indicated, respectively, in the formats "00MM" and "YYYY".

Prohibition of compensation

The amount of VAT to be paid cannot be offset against tax or social security contribution credits pursuant to Article 17 of Legislative Decree No. 241/97.