

**DL 30.4.2026 n. 63 -
Main changes made during conversion
into Law no. 113 of 25.6.2026**

1 INTRODUCTION

With Legislative Decree no. 63 of 30.4.2026, published in the *Official Gazette* no. 30.4.2026 no. 99 and entered into force on 1.5.2026, urgent provisions have been provided for support for economic activities due to the continuation of the crisis in international markets and the increase in the prices of petroleum products (the so-called "third fuel decree").

When Legislative Decree no. 63 of 30.4.2026 was converted into law, the additional provisions on the subject contained in the subsequent Decree-Law no. 89 of 22.5.2026 (the so-called "fourth fuel decree"), published in the *Official Gazette*, were also merged. 22.5.2026 no. 117 and entered into force on 23.5.2026, which was consequently repealed, without prejudice to its effects.

Legislative Decree no. 63 of 30.4.2026 was converted into Law no. 113 of 25.6.2026, published in the *Official Gazette*. 27.6.2026 no. 147 and entered into force on 28.6.2026, providing for numerous changes compared to the original text.

The main changes made during the conversion of Legislative Decree 63/2026 into law are analysed below.

Transfer of the rules relating to the extension of payments

With art. 6 of Legislative Decree no. 89 of 22.5.2026, the deadlines for making payments have been extended to 20.7.2026 without any increase, or to 20.8.2026 with the increase of 0.8%, the deadlines for making payments:

- resulting from the tax returns, IRAP and VAT;
- which expire on 30.6.2026;
- in relation to taxpayers who carry out activities for which the synthetic indices of fiscal reliability (ISA) have been approved and who declare revenues or fees of an amount not exceeding 5,164,569.00 euros, including those adhering to the flat-rate regime (pursuant to Law 190/2014) or advantage (referred to in Article 27, paragraph 1 of Decree-Law 98/2011);
- as well as in relation to subjects who participate in companies, associations and businesses that meet the aforementioned requirements and who must declare income "for transparency", pursuant to art. 5, 115 and 116 of the TUIR.

This discipline has been merged into art. 1-sexies co. 1 - 2 of Legislative Decree 30.4.2026 no. 63, conv. L. 25.6.2026 no. 113, without substantial changes.

In this regard, see the previous Circular for customers 27.5.2026 no. 25.

2 "SCRAPPING-QUINQUIES" OF THE ROLES - EXTENSION TO THE ROLES OF THE REGIONS AND LOCAL AUTHORITIES - POSTPONEMENT OF THE DEADLINES

Art. 10-quinquies of Legislative Decree no. 38 of 27.3.2026, converted into Law no. 88 of 22.5.2026, provided for the extension of the so-called "scrapping-quinquies" of the roles, referred to in art. 1 co. 82 - 101 of Law 199/2025 (2026 Budget Law), to the charges of local authorities entrusted to collection agents.

With art. 1-sexies co. 3 of Decree-Law 63/2026, inserted at the time of conversion into law, some deadlines relating to the definition in question have been extended.

2.1 SCOPE OF APPLICATION

The facilitated definition concerns debts, tax and non-tax, entrusted to collection agents from 1.1.2000 to 31.12.2023 by the Regions and local authorities.

Debts deriving from convictions by the Court of Auditors are excluded.

Non-tax administrative penalties

For non-tax administrative penalties, including those of the Highway Code, the

facilitated definition eliminates only interest and ancillary charges (surcharges, interest on late payments and premium), while the main penalty remains fully due.

2.2 ADHERENCE TO THE SCRAPPING BY THE CREDITOR INSTITUTION

With a press release published on its website on 9.6.2026, the Revenue Agency-Collection announced the methods of communication by local authorities of their adherence to the "scrapping-quinquies".

By 31.7.2026 (before 30.6.2026), creditor institutions must:

- publish the measure of adherence to the scrapping, on its institutional website;
- communicate it to the collection agent (sending by PEC of the adhesion measure and a special form).

Starting from 15.10.2026 (before 15.9.2026) the collection agent will make available to debtors, in the reserved area of its institutional website, the data necessary to identify the definable loads.

2.3 SUBMISSION OF THE APPLICATION BY THE DEBTOR

The procedure for admission to scrapping begins with the debtor's application, to be sent electronically from 16.10.2026 to 15.12.2026 (before from 16.9.2026 to 31.10.2026), in the manner that will be made available by the collection agent.

By 15.12.2026 the application can be integrated.

2.4 NOTIFICATION OF AMOUNTS DUE

By 28.2.2027 (before 31.12.2026) the debtor who has submitted the application for scrapping will receive from the collection agent the communication of the amounts due and the payment plan.

2.5 PAYMENT OF AMOUNTS

The payment of the sums due for scrapping must take place:

- in a single instalment by 31.3.2027 (before 31.1.2027);
- or in a deferred manner in 54 bimonthly installments of the same amount (with a minimum amount of 100.00 euros).

The following terms apply for the payment of the installments:

- the first five expire on 31.3, 31.5, 31.7, 30.9 and 30.11 in 2027;
- from the sixth to the fifty-third, the installments expire on 31.1, 31.3, 31.5, 31.7, 30.9 and 30.11 of each year starting from 2028 and until 2035;
- The last instalment is due on 31.1.2036.

In the case of payment by instalments, interest is applied at the rate of 3% per annum starting from 1.4.2027.

3 TAX CREDIT FOR FUEL FOR ROAD HAULAGE COMPANIES - EXTENSION TO ROAD HAULAGE COMPANIES

With art. 1-novies of Decree-Law 63/2026, inserted at the time of conversion into law, the subjective scope of application of the tax credit referred to in art. 3 of Decree-Law 33/2026 for the purchase of diesel used as fuel for road haulage companies has been expanded.

In addition to road haulage companies (both on behalf of third parties and on their own account), this tax credit also applies to:

- companies indicated in art. 24-ter co. 2 letter b) of Legislative Decree 26.10.95 n. 504, i.e. companies operating in the road transport of people;
- companies carrying out the transport activities referred to in Law no. 218 of 11.8.2003, regarding the rental of buses with driver carried out with vehicles of environmental class Euro V and VI.

3.1 EXTENT OF THE SUBSIDY

The tax credit referred to in art. 3 of Legislative Decree 33/2026:

- it is commensurate with the higher expenditure incurred for diesel fuel used in each of the months from March to June of the year 2026, compared to the price in February of the same year 2026;
- it is granted up to a maximum of €300 million for the year 2026.

3.2 HOW TO USE

The tax credit in question can be used:

- exclusively in compensation in the F24 form, pursuant to art. 17 of Legislative Decree 241/97;
- by 31.12.2026.

The tax credit is not subject to:

- the annual limit for the use of tax credits, equal to € 250,000.00 (Article 1, paragraph 53 of Law 244/2007);
- the general annual compensation limit in the F24 form, equal to 2 million euros (art. 34 of Law 388/2000).

3.3 TAX IRRELEVANCE

The tax credit in question:

- it does not contribute to the formation of business income, nor of the IRAP tax base;
- is not relevant for the purposes of determining the *pro rata* deductibility of interest expenses and general expenses, pursuant to art. 61 and 109 par. 5 of the TUIR.

3.4 IMPLEMENTING MEASURE

The tax credit referred to in art. 3 of Decree-Law 33/2026 is attributed under the conditions and in the manner that will be defined by a subsequent implementing decree of the Ministry of Infrastructure and Transport.

4 PREFERENTIAL EXCISE DUTY ON COMMERCIAL DIESEL FUEL - AMENDMENTS TO THE RULES FOR GRANTING TAX CREDITS

Article 1-ter, paragraph 7 of Legislative Decree 63/2026, converted, makes some changes to the rules relating to the reduced excise duty rate provided for commercial diesel used as fuel, referred to in Article 24-ter of Legislative Decree 504/95 (Consolidated Excise Act).

4.1 HALVING OF THE PERIOD OF "SILENCE-CONSENT" ON THE REQUEST FOR USE OF THE TAX CREDIT IN COMPENSATION

Beneficiaries of the above-mentioned reduced excise duty (e.g. persons who carry out goods or passenger transport activities) are entitled to a refund of the charge resulting from the higher excise duty applied to diesel used as fuel compared to "commercial diesel", upon presentation of a specific declaration:

- to the competent office of the Customs and Monopolies Agency;
- within the month following the expiry of each calendar quarter in which the consumption of diesel took place.

The refund due constitutes a tax credit to be used in compensation in the F24 form pursuant to art. 17 of Legislative Decree 241/97 (except for a request for a cash refund).

As a result of the amendments made by the converted Decree-Law 63/2026, the period of time, starting from the receipt of the declaration submitted to the territorially competent Customs Agency office, for the formation of the "silence-consent" on the tax credit due to be used in compensation is reduced from 60 to 30 days.

4.2 OBLIGATION TO SUBMIT THE QUARTERLY RETURN ELECTRONICALLY

In view of the aforementioned halving of the period for the formation of the "silence-consent", the converted Decree-Law 63/2026 established that, in order to benefit from the refund by means of a tax credit to be used in compensation, the required quarterly return must be submitted exclusively electronically.

4.3 EFFECTIVE DATE

In order to allow the adaptation of IT systems and administrative procedures, it has been established that the aforementioned regulatory changes take effect from 1.10.2026.

5 OBLIGATION TO ACCEPT NON-CASH PAYMENTS AND E-MONEY INSTRUMENTS - FURTHER AMENDMENTS

Persons who carry out the activity of selling products and providing services, including professional ones, are required to accept payments also by means other than cash; this obligation does not apply in cases of objective technical impossibility.

5.1 PAYMENTS BY ELECTRONIC MONEY INSTRUMENTS

This provision is contained in Article 15, paragraph 4 of Legislative Decree 179/2012 and refers to payments made through payment cards, relating to at least one debit card and one credit card, and to electronic money referred to in Article 1, paragraph 2, letter h-ter) of Legislative Decree 385/93 (Consolidated Banking Act).

As a result of art. 1-undecies of Decree-Law 63/2026, inserted at the time of conversion into law, in the aforementioned art. 15 para. 4 of Decree-Law 179/2012 the words "and electronic money" are replaced by the following: ", and through electronic money instruments".

It should be noted that, pursuant to art. 1 co. 2 lett. h-ter) of Legislative Decree 385/93, "*electronic money*" means the monetary value stored electronically, including magnetic storage, represented by a credit against the issuer that is issued to carry out payment transactions as defined in art. 1 par. 1 letter c) of Legislative Decree 11/2010 (i.e. the activity, carried out by the payer or the beneficiary, to pay, transfer or withdraw funds, regardless of any underlying obligations between payer and beneficiary), and which is accepted by natural and legal persons other than the issuer.

The following do not constitute electronic money:

- the monetary value stored on the instruments provided for by art. 2 co. 2 letter m) of Legislative Decree 11/2010;
- the monetary value used for the payment transactions provided for by art. 2 co. 2 letter n) of Legislative Decree 11/2010.

5.2 SANCTIONING CONSEQUENCES OF NON-ACCEPTANCE OF A PAYMENT INSTRUMENT

Article 1-undecies of the converted Decree-Law 63/2026 also intervenes on the sanctioning regime of the obligation in question.

In Article 15, paragraph 4-bis of Legislative Decree 179/2012, the words "*made with a payment card*" are replaced by the following: "*made with a payment instrument*".

Consequently, in the event of non-acceptance, by an obliged party, of a payment of any amount made with a payment instrument referred to above, an administrative fine of payment of a sum equal to 30.00 euros is applied to the same person, increased by 4% of the value of the transaction for which the acceptance of the payment has been refused.

For the penalties relating to the violations in question, the procedures and terms provided for by Law 689/81 apply, with the exception of art. 16 on the subject of reduced payment.