THE WEEK IN BRIEF

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ACCOUNTING POLICIES

National accounting standards - Smaller companies - Draft accounting standard

On 7.8.2026, the Italian Accounting Body published and submitted for consultation the draft of the new accounting standard dedicated to small and micro enterprises.

The release took place as part of the project aimed at simplifying national accounting standards for smaller companies, launched by the *standard setter* during 2024, and follows the consultation on the subject, launched in 2024, the results of which were incorporated into the *Feedback Statement* published in November 2025.

Scope

The new accounting standard governs the applicable recognition, classification, measurement and disclosure policies:

- small businesses, i.e. companies that prepare the financial statements in abbreviated form pursuant to Article 2435-bis of the Italian Civil Code;
- to micro enterprises, i.e. companies that prepare financial statements pursuant to art. 2435-ter of the Italian Civil Code.

On the other hand, investment institutions and financial holding companies (to be identified on the basis of the definition in Article 2 of Directive 2013/34/EU) are excluded from the scope of the accounting standard, which, pursuant to Article 2435-ter , paragraph 5 of the Italian Civil Code, do not apply the simplifications provided for micro-enterprises, even if they fall within the relevant size limits, as well as some simplifications provided for the condensed financial statements.

Structure and content

The new accounting standard brings together in a single organic text the provisions (so far included, in a fragmented way, in the individual national accounting standards applicable to companies that prepare the financial statements in ordinary form) intended for smaller companies.

The document regulates, in particular, only the cases that are considered frequent for small and micro enterprises.

With reference to these, the provisions contained in the corresponding national accounting standards are largely reproduced, as well as the simplifications that are already currently provided for by the Civil Code and accounting standards.

In other cases, however, new simplifications are introduced (the main ones are summarized in Annex B).

These are mainly cases in which, taking into account the size and operational complexity of the companies concerned, it is possible to achieve results substantially equivalent to those deriving from the application of the ordinary rules, reducing the administrative burden.

The simplifications are, however, introduced in compliance with the provisions of the Civil Code and the postulates of the financial statements defined by document OIC 11.

The new standard, on the other hand, does not expressly regulate the cases (the main ones of which are summarized in Annex A) that are considered infrequent in smaller companies. Should such cases arise in any case, the discipline is deduced, by reference, from the relevant national accounting standards (which will continue to apply also to smaller companies).

The accounting standard is divided into thematic chapters, which follow, where applicable, the order of the items provided for in the balance sheet and income statement.

Each chapter presents the relevant definitions and analyses the valuation criteria relating to the specific item of the financial statements. The classification criteria and the content of the items, as well as the information to be reported in the Notes to the Financial Statements, are dealt with in specific chapters as a whole.

How to apply

The application of the accounting standard will be optional and will be based on maximum flexibility.

The company will, in fact, have the right to adopt the standard in full or to make use of only some of the simplifications provided for therein, applying, for the remaining items of the financial statements, the ordinary treatments provided for by national accounting standards. The choices made must, however, be applied constantly over time and must be indicated in the Notes to the financial statements.

Effective date

The accounting standard is currently subject to public consultation, which will end on 28.2.2027.

To date, it is not possible to make predictions regarding its final publication, nor its entry into force.

The accounting standard could, however, be subject to changes as a result of the consultation.

However, it may be useful to analyze its content right now to understand what will be the evolution of national accounting practice with reference to smaller companies.

Bozza OIC document 22.7.2026

The Quotidiano del Commercialista of 29.8.2026 - **"New simplifications for abbreviated and micro financial statements"** - *Latorraca*

Il Quotidiano del Commercialista del 8.8.2026 - **"The new accounting standard for SMEs is being consulted"** - *Bava - Devalle*

Tax

INDIRECT TAXES

VAT - General provisions - Exempt transactions - Services to accompany users, by qualified guides, to hiking routes and related activities - Visit to immersive classrooms - VAT treatment (answer to the Revenue Agency 1.9.2026 no. 166)

The answer to the Revenue Agency ruling 1.9.2026 no. 166 provided clarifications on the VAT treatment to be applied to certain supplies of services rendered by a forestry course as part of its environmental education, dissemination and territorial promotion activities.

Case examined

The case in question concerns a non-profit forestry consortium that carries out, among other things, these activities:

- guided tours, i.e. excursions on nature trails, conducted for dissemination and educational purposes;
- naturalistic dissemination and environmental interpretation activities, which consist in illustrating, during excursions, the landscape, ecological and historical-cultural elements of the territory;
- educational workshops aimed mainly at organized groups, schools, groups, which have an experiential and didactic nature and do not provide forms of organized entertainment or spectacularization;
- visits to an immersive classroom represented by an exhibition/museum itinerary aimed at enhancing the natural and territorial heritage.

In the request for ruling, the consortium asked for clarification on whether or not the aforementioned activities can be included in the category of entertainment or shows and the applicability of the VAT exemption regime provided for visits to places of cultural interest (Article 10 paragraph 1 no. 22 of Presidential Decree 633/72).

Entertainment and show activities

With regard to the difference between entertainment and entertainment activities, the Revenue Agency referred to the previous Ministerial Decree 7.9.2000 no. 165/E according to which:

- entertainment implies active participation in the event;
- The show involves, for the most part, passive participation, as the spectator looks at the event as it is represented to him.

It should be considered, in particular, that:

- the activities subject to the entertainment tax are those indicated in the tariff attached to Presidential Decree 640/72 (e.g. musical performances of any kind, excluding vocal and instrumental musical concerts);
- entertainment activities are those listed in Table C attached to Presidential Decree 633/72 and to which the VAT regulations provided for by art. 74-quarter of the same decree apply (e.g. cinematographic performances).

On the basis of what has been described, the Revenue Agency has specified that those carried out by the forestry consortium do not have the characteristics to be included among entertainment or show activities, in fact:

- guided tours, naturalistic dissemination and environmental interpretation activities as well as workshops educational activities are carried out in freely accessible areas, without payment of an entrance fee and in absence of gates, turnstiles or other control devices typical of shows or entertainment events (moreover, there are no artistic performances, live performances, amplified music or recreational-sports activities);
- visits to the immersive classroom take place inside the museum and access is subject to admission to the same or to a specific reservation, again as a museum activity; moreover, the management of reservations and reception is carried out in a manner similar to the other exhibition sections of the museum.

Consequently, the consortium is not obliged to certify the fees with the access tickets issued through the appropriate tax meters or the SIAE automated ticket offices referred to in Ministerial Decree 13.7.2000.

VAT exemption for cultural activities

Article 10 paragraph 1 no. 22 of Presidential Decree 633/72 provides for the VAT exemption for "*the services of libraries, discotheques and the like and those relating to the visit of museums, galleries, art galleries, monuments, villas, palaces, parks, botanical and zoological gardens and the like*".

In this regard, the Revenue Agency has confirmed that:

- the provision has objective value and, therefore, applies regardless of the person providing the service;
- The use of the expression "and the like" implies that the benefit is not strictly reserved for "museums, galleries, etc.", but can also concern institutions that have "similar characteristics" to those listed by the law.

In the present case, however, the exemption is not applicable to guided tours, naturalistic dissemination and environmental interpretation activities, nor to educational workshops, since these are activities carried out in areas that can be freely accessed without the purchase of any entrance ticket.

On the contrary, this regime must be recognized for the visit to the immersive classroom, given that this place has characteristics "similar" to those indicated in art. 10 co. 1 n. 22 of Presidential Decree 633/72 (access subject to entry into the museum, management of reservations and reception in a manner similar to the other museum exhibition areas).

art. 1 DPR 26.10.1972 n. 640

art. 10 DPR 26.10.1972 n. 633

Answer to the Revenue Agency ruling 1.9.2026 no. 166

Il Quotidiano del Commercialista del 2.9.2026 - **"No VAT for the visit to the immersive classroom"** - *Bilancini - Gazzera*

Il Sole - 24 Ore of 2.9.2026, p. 26 - **"The immersive and multimedia experience with VAT exemption"** - *Abagnale A. - Santacroce B.*

Eutekne Guides - VAT and indirect taxes - **"Entertainment"** - *Gazzera M.*

Concessions

TAX BENEFITS

Tax credit for hauliers' fuel - Methods and deadlines for submitting applications - Submission by 15.9.2026 (Ministerial Decree 28.8.2026, press release of the Ministry of Infrastructure and Transport 28.8.2026 and FAQ 31.8.2026)

With the press release of the Ministry of Infrastructure and Transport of 28.8.2026, the methods and terms for submitting applications to access the tax credit for fuel by road haulage companies pursuant to Article 3 of Decree-Law 33/2026 have been defined.

In addition:

- with the Ministerial Decree of 28.8.2026 , the criteria and methods for implementing the tax credit aimed at mitigating the economic effects deriving from the exceptional increases in the price of diesel were defined;

- the FAQ 31.8.2026 has been published.

The publication in the *Official Gazette was also announced.* of Ministerial Decree no. 183 of 26.8.2026, which amends Ministerial Decree 23.5.2026 by updating it with the most recent regulatory interventions.

Beneficiaries

The benefit is granted to companies, with registered office (registered with the REN) or permanent establishment in Italy, operating with vehicles with Euro V and Euro VI environmental class:

- the transport of goods indicated in art. 24-ter co. 2 letter a), points 1 and 3, of Legislative Decree no. 504/95;
- the road transport of persons indicated in art. 24-ter , paragraph 2, letter b) of Legislative Decree 504/95;
- the transport activities referred to in L. 218/2003 on the rental of buses with driver.

The identification of beneficiaries takes place exclusively through a special IT platform implemented by the Customs and Monopolies Agency.

Determination of the tax relief

The tax benefit is recognized to the extent of a maximum of 70% of the increased expenditure incurred in each of the months from March to August of the year 2026 for the purchase of diesel used for the traction of vehicles available to the company compared to the price of February of the same year as noted by the Ministry of the Environment and Energy Security (equal to 1.39415 as specified in the FAQ 31.8.2026).

This State aid is granted up to a maximum limit of €386.2 million (limit thus increased by Article 1, paragraph 4 of Decree-Law 153/2026).

According to what is clarified in the FAQ 31.8.2026, the date of the invoice is not relevant, while the date of purchase of the diesel is. Therefore:

- invoices issued in September, but referring to diesel refuelling carried out in August, are eligible for tax relief;
- invoices issued in March and referring to diesel refuelling carried out in February 2026 are excluded.

Login Procedure

For the recognition of the tax credit, companies must submit the application:

- from 1.9.2026 to 23:59 on 15.9.2026;

- exclusively through the platform set up by the Customs and Monopolies Agency at: *http://www.creditocarburantetrasporto.adm.gov.it*.

Access to the platform is made by the owner of the sole proprietorship or by the legal representative of the company via SPID/CIE.

After the closure of the platform, if the total resulting from the sum of the allowable amount of all accepted requests exceeds the 386.2 million euros allocated, the Ministry will reparameterize the amounts to the ceiling of the same allocation.

These amounts, once the checks required by the legislation have been carried out, will be recorded in the National State Aid Register (RNA).

Companies whose request has been accepted will be included in the lists attached to the concession executive decrees according to the order in which the applications are sent and will have credited the tax credit in their tax drawer, which can be consulted in the reserved area of the Revenue Agency website in the "subsidized credits" section.

How to use the tax credit

The tax credit can be used:

- by 31.12.2026;

- exclusively in compensation, pursuant to art. 17 of Legislative Decree 241/97, by submitting the F24 form only through the electronic services made available by the Revenue Agency, under penalty of refusal of the payment operation.

The credit granted is available from the tenth day following the transmission by the Ministry of Infrastructure and Transport to the Revenue Agency of the list of companies eligible for the facility and the related credit granted.

This tax credit, by express provision, does not contribute to the formation of business income or the IRAP tax base.

art. 3 DL 18.3.2026 n. 33
Ministerial Decree 28.8.2026 Ministry of Infrastructure and
Transport no. 301 FAQ Min. Infrastructure and Transport 31.8.2026
Press release from the Ministry of Infrastructure and Transport 28.8.2026

Il Quotidiano del Commercialista of 2.9.2026 - **"By 15 September applications for the fuel tax credit for hauliers"** - *Alberti*

Eutekne Guides - Direct Taxes - **"Road Hauliers"** - *Alberti P.*

TAX BENEFITS

Tax credit for disadvantaged areas - Tax credit for investments in the single SEZ of Southern Italy - Investment made before prior notification - Project started after the entry into force of the facilitation rule - Compliance with the "incentive principle" (answer to the Revenue Agency ruling 3.9.2026 no. 169)

The Italian Revenue Agency, in its answer to ruling no. 169, provided guidance, for the purposes of the tax credit for investments in the single SEZ pursuant to Article 16 of Decree-Law 124/2023, on the relevance of the start of the investment for compliance with the EU "incentive principle".

In particular, it was stated that the leasing investment made in 2026 before the submission of the prior communication is eligible for relief, provided that the project is started, with the signing of the leasing contract, after the entry into force of the facilitation regulations.

Facts

In the present case, the company asks whether, in relation to an investment acquired through a leasing contract entered into in February 2026 and also delivered in February 2026, i.e. before the sending of the prior notice to be submitted in the period from 31.3.2026 to 30.5.2026, the incentive principle referred to in art. 6 of Regulation (EU) no. 651/2014 (so-called GBER) can be considered complied with.

Communications to be submitted

With specific reference to investments made in 2026, according to art. 1 co. 439 first sentence of Law 199/2025 (2026 Budget Law), economic operators had to notify the Revenue Agency from 31.3.2026 to 30.5.2026 of the amount of eligible expenses incurred from 1.1.2026 and those they planned to incur until 31.12.2026.

Under penalty of forfeiture of the facilitation, the economic operators who have submitted this communication must then send to the Revenue Agency, from 3.1.2027 to 17.1.2027, a supplementary communication certifying the implementation of the investments indicated in the communication submitted.

These prior and supplementary communication models, with the related instructions, were approved by the provision of the Director of the Revenue Agency no. 3882/2026, in which, in point 1.2., it is specified that "only investments that comply with the incentive principle referred to in Article 6 of Regulation (EU) No. 651 of 2014" are eligible for relief.

Incentive principle

The aforementioned Article 6 of Regulation (EU) No. 651/2014 (the so-called GBER) establishes the conditions under which the "incentive principle" is considered to have been complied with.

In particular, in § 2, it provides that "*aid shall be considered to have an incentive effect if, before the start of work on the project or activity, the beneficiary has submitted a written application for aid to the Member State concerned*". In the following § 4, it specifies that "*by way of derogation from paragraphs 2 and 3* [concerning aid granted to large companies, ed.], *measures in the form of tax advantages shall be considered to have an incentive effect if the following conditions are met: a) the measure introduces a right to benefit from aid on the basis of objective criteria and without further exercise of discretionary powers by the Member State and b) the measure was adopted and entered into force before the start of work on the aided project or activity, except in the case of tax regimes that replaced previous regimes if the activity was already covered by the previous regimes in the form of tax advantages*".

For the above, in essence, investment projects that started before the date of entry into force of the facilitative measure are excluded from the scope of application of the single SEZ tax credit.

The "initiation" of the investment is to be understood as the date of the first legally binding commitment to order the assets to be invested, or any other commitment that makes the investment irreversible, whichever occurs earlier (see Art. 2 § 1 point 23 GBER).

Application to the case at hand

From a temporal point of view, the Agency noted that the single SEZ tax credit, established by art. 16 of Decree-Law 124/2023, initially introduced in 2024, was reiterated without interruption, most recently, by the aforementioned art. 1 co. 438 letter b) of Law 199/2025, in favor of companies that carry out eligible investments from 1.1.2026 to 31.12.2028.

Taking into account the aforementioned EU regulations and considering the characteristics of the credit in question, in the case at hand, the Agency therefore stated that the investment complies with the "incentive principle", as the project was started after the entry into force of the facilitation discipline with the stipulation of the leasing contract.

The company can therefore benefit, for the year 2026, from the single SEZ tax credit, provided that all the other requirements provided for by the facilitation legislation in question are met.

art. 1 co. 438 L. 30.12.2025 n. 199

art. 16 DL 19.9.2023 n. 124

art. 6 Regulation (EU) 17.6.2014 n. 651

Answer to the Revenue Agency ruling 3.9.2026 no. 169

Il Quotidiano del Commercialista del 4.9.2026 - **"Single SEZ tax credit for leasing investment before prior communication"** - *Alberti*

Il Sole - 24 Ore of 4.9.2026, p. 33 - **"Zes Unica, investments even before communication"** - *Lenzi R. Italia*

Oggi of 4.9.2026, p. 25 - **"Zes unica, facilitabile leasing stipulated in 2026"** - *Stancati G. - Manguso G. Guide*

Eutekne - Direct Taxes - **"Bonus investments SEZ unica Mezzogiorno"** - *Alberti P.*

Work

SUBORDINATE EMPLOYMENT

Obligations to be fulfilled by the employer - Rider - Drafting and delivery of the LUL - News of the converted Decree-Law 62/2026 - Clarifications (Ruling Min. Labour 1.9.2026 no. 1)

The Ministry of Labour, with ruling no. 1, provided some clarifications regarding the obligations relating to the keeping of the Single Labour Book (LUL) pursuant to art. 47-quarter co. 3-bis of Legislative Decree 81/2015 for *self-employed* riders.

The request for a ruling was forwarded by Assodelivery in order to answer a series of questions on the subject.

Drafting and delivery of the LUL

In application of Article 47-quarter , paragraph 3-bis of Legislative Decree 81/2015, paragraph inserted by Article 15 of Legislative Decree 62/2026, the customer, from 1.7.2026, is required to draw up and deliver it to the self-employed riders referred to in Article 47-bis of Legislative Decree 81/2015 of the LUL, in which the number of deliveries and the total amount paid to the worker must also be noted for each month of activity. With reference to the aforementioned annotations, relating to the period in progress on the date of entry into force of the law converting Decree-Law 62/2026, the deadline is extended by 90 days.

90-day extension

The Ministry has clarified that the 90-day extension must be considered applicable on a transitional basis only to the prospectus relating to the July 2026 pay period, allowing it to be updated and printed within 90 days from the date of entry into force of L. 112/2026, converting Legislative Decree 62/2026.

For subsequent months, the ordinary deadlines provided for by current legislation for the maintenance of the LUL apply.

Time difference between performance of the service and payment of compensation

In ruling no. 1/2026 , the Ministry clarified that the obligation regarding the drafting and delivery of the LUL can be considered correctly fulfilled when the registration of deliveries in the LUL is made with reference to the period in which the provider has actually carried out its activity, regardless of the time when the related financial movement will occur.

The sums paid must instead be recorded in the month of actual disbursement according to the cash principle (the indication in the "notes" field of the LUL to highlight the historical period of competence to which the sums disbursed refer is considered correct).

Monthly payments in which the worker has not made deliveries

The client is required to generate and process the prospectus also for the monthly payments in which the self-employed worker has not made any delivery and has therefore not accrued any remuneration. In fact, the Ministry specifies that the overall wording of the legal provision shows the legislator's intention to maintain documentary continuity for the entire duration of the relationship and that the obligation to process the LUL on the part of the client must be understood as seamless.

Multiple orders in the same place and to a single buyer

The Ministry specified that when the self-employed worker receives a plurality of delivery orders to be delivered to the same place and to a single buyer, the multiple orders will be recorded in the LUL as:

- separate deliveries, if there is a separate rate for each order;
- a single delivery, if, on the other hand, a single fee is paid to the same buyer for all the orders delivered in a single instalment.

art. 15 co. 1 to DL 30.4.2026 n. 62
art. 47 quarter co. 3 bis Legislative Decree 15.6.2015
n. 81 Ruling Min. Labour and Social Policies 1.9.2026
n. 1

The Accountant's Daily of 2.9.2026 - **"Extension of the annotations in the LUL to riders only for the July 2026 pay period"** - *Gianola*

Il Sole - 24 Ore of 2.9.2026, p. 27 - **"Single book of work for riders to be processed even without deliveries"** - *Maccarone G.*

Italia Oggi of 2.9.2026, p. 30 - **"Rider, payslip always due"** - *Cirioli D. Guide Eutekne*

- Work - **"Rider"** - *Gianola G.*

The Accountant's Daily of 7.7.2026 - **"The deadline for annotations in the LUL to riders has been extended"** - *Gianola*

SOCIAL SECURITY

Payment of pension accruals - September 2026 pay slip - News (INPS press release 27.8.2026)

With a press release dated 27.8.2026, INPS illustrated some news regarding the payment of pension accruals for the month of September 2026.

In particular, it should be noted that, among the items in the payslips, in addition to the tax adjustments deriving from the 730/2026 form, there is the application of the withholding tax that concerns pensioners who have not communicated their income for 2022 to INPS, as well as the withholdings initiated in August 2026 for the recovery of the fourteenth and additional amount of 154.94 euros, provisionally recognized and results not due following the verification of income for 2021.

Tax adjustments

First of all, the social security institute recalls that among the main items present in the September payslips are the tax adjustments deriving from the 730/2026 model for pensioners who have indicated INPS itself as a withholding agent.

As usual, the adjustment operations may result in both the crediting of the refunds due and the application of withholdings relating to any tax debts.

In the latter case, the press release in question specifies that, if the taxpayer has requested the payment of the debt in instalments, the deductions must in any case be completed by November; therefore, for the declarations transmitted to INPS after the month of June, it may not be possible to comply with the number of installments initially chosen.

In any case, to facilitate the understanding of the transactions carried out, INPS has announced that it has improved the descriptions of the individual items relating to the adjustments of the 730 model, distinguishing more clearly the amounts credited as reimbursement from the sums withheld for tax debts.

In addition, it should be noted that the data of the declaration and the outcome of the adjustments can be consulted in the *online service* "Tax assistance (730/4): services to the citizen", available on the institutional portal and on the "INPS Mobile" app.

Withholding for pensioners who have not reported their 2022 income

The September payslip also provides for the application of a withholding tax for pensioners who have not reported their income for 2022 to INPS, despite receiving benefits whose right or amount depends on their income situation. It should be noted that the intervention concerns pensioners not required to submit a tax return to the Revenue Agency and consists of a deduction equal to 5% of the amount of the pension paid in July 2026.

As indicated by INPS itself with message 17.7.2026 no. 2394, the pensioners concerned, already informed with a specific communication, will have to transmit the missing data by 15.9.2026 by submitting an application for income reconstitution.

If the information is not communicated within this period, the income-related benefits referring to 2022 will be definitively withdrawn.

For survivors' pensions, on the other hand, the maximum reduction provided for by law will be applied. On this occasion, INPS specifies that it will proceed, in both cases, with the calculation and recovery of any sums paid and not due.

On the other hand, civil disability welfare benefits, social allowances and social pensions are excluded from this operation.

Recovery of the fourteenth and additional amount

With the press release in question, the Social Security Institute announces that the withholdings initiated in August 2026 on the pensions of the Integrated Private Management will continue for the recovery of the fourteenth and the additional amount of 154,94 euros, provisionally recognized and results not due following the verification of income for 2021.

As indicated in message 29.7.2026 no. 2514, the recovery of the fourteenth month is divided into 24 monthly installments, while that of the additional amount takes place in 12 installments.

Moreover, the pensioners concerned have already received the revocation measure and information on how to recover it by registered mail.

INPS Message 29.7.2026 no. 2514
INPS Message 17.7.2026 no. 2394
INPS press release 27.8.2026

The Accountant's Daily of 29.8.2026 - **"September pensions with several news in the paycheck"** - *Mamone*

Eutekne Guides - Pensions - **"Pensions"** - *Secci N.*

Read Highlights

BENEFITS

MINISTERIAL DECREE MINISTER OF AGRICULTURE, FOOD SOVEREIGNTY AND FORESTRY 27.7.2026 N. 365846

BENEFITS

TAX BENEFITS - Tax credit for the purchase of fuel for agricultural businesses - Implementing provisions and submission of applications

In order to mitigate the economic effects deriving from the persistence of the exceptional increase in the price of diesel and petrol, resulting from the recent international crises, art. 8-ter of the converted Decree-Law no. 38 of 27.3.2026 (into which art. 1 co. 1 letter b) of Decree-Law no. 42 of 3.4.2026 was merged), as amended by art. 2 co. 2 of Decree-Law no. 89 of 22.5.2026, grants agricultural businesses, as partial compensation for the higher costs actually incurred for the purchase of diesel and petrol for the power of the vehicles used for the exercise of agricultural activities (including the heating of greenhouses intended for the cultivation of horticultural plants), a tax credit of up to 20% of the expenditure incurred for the purchase of fuel made in the months from March to May of the year 2026, proven by the relevant purchase invoices, net of VAT.

Ministerial Decree no. 365846 of 27.7.2026 defined the criteria and methods for implementing the tax credit, with particular regard to the granting procedures.

The operating methods of the facility have also been defined:

- by AGEA circ. 31.7.2026 no. 64702;

- by the AGEA operating instructions 5.8.2026 no. 72 and 7.8.2026 no. 73.

Beneficiaries

Agricultural businesses can benefit from the tax credit:

- regardless of the legal form and accounting regime adopted;
- who are "active farmers" pursuant to art. 4 of Ministerial Decree 23.12.2022 no. 660087. However, the following are excluded from the facilitation:
- companies that are the recipients of pending recovery orders following a previous Commission decision declaring aid unlawful and incompatible with the internal market;
- companies that were already in difficulty within the meaning of Commission Regulation (EU) No 651/2014 of 17 June 2014 in the accounting year prior to 28.2.2026 (except for the derogations provided for micro or small enterprises referred to in Section 2.1(61)(j) of Commission Communication C/2026/2593).

Eligible expenses

Only expenses relating to the purchase of diesel and/or petrol for the power of the vehicles used for the exercise of agricultural activities, including the heating of greenhouses intended for the cultivation of horticultural plants, are eligible for the tax credit, such as (art. 3 co. 3 of the Ministerial Decree of 27.7.2026):

- agricultural or forestry tractors;
- self-propelled agricultural operating machinery;
- tillage machines;
- harvesting machines;
- mechanical and telehandlers for agricultural use only;
- irrigation motor pumps, agricultural generators;
- equipment, tools and light machinery;
- machinery and tools for heating greenhouses intended for the cultivation of horticultural plants.

Expenses relating to the purchase of diesel and/or petrol for cars, non-agricultural commercial transport vehicles and equipment not directly related to the agricultural production cycle are excluded.

Where the invoice also includes amounts not relating to eligible diesel and petrol, the beneficiary must indicate the actual amount in the appropriate field of the application (see AGEA operating instructions 5.6.2026 no. 72, § 5).

Expenses incurred for the purchase of fuel made in the months from March to May 2026 are eligible. Invoices issued after 31.5.2026 are also considered eligible as long as they refer to diesel and petrol delivered by 31.5.2026, as the right to credit arises at the time of delivery of the asset.

Login Procedure

To access the 2026 tax credit for agricultural business fuel, interested parties must submit an application to the Agency for Agricultural Disbursements (AGEA).

In particular, it has been provided that applications can be submitted (AGEA circ. 31.7.2026 no. 64702 and AGEA operating instructions 5.8.2026 no. 72):

- from 6.8.2026 to 30.9.2026;
- using the specific approved model;
- exclusively through the special telematic platform activated on the institutional website of the AGEA.

Application for the tax credit

The application contains the following information, made in the form of a declaration in lieu of affidavit pursuant to Article 47 of Presidential Decree 445/2000:

- company master data;
- amount of expenses incurred by the applicant company for the purchase of diesel and petrol for the exercise of agricultural activity from 1.3.2026 to 31.5.2026, as well as the amount of the contribution theoretically due;
- possible use of other State aid, de minimis aid and/or further concessions in relation to the same costs;
- in the case of additional aid under the previous letter, a declaration that the cumulation of aid does not result in the highest aid intensity, or the highest amount of aid, allowed by the European reference framework;

- declaration that the diesel and/or petrol covered by the application for aid has been used exclusively to power the vehicles used for the exercise of agricultural activities;
- declaration that they are not the addressees of a pending recovery order following a previous decision of the European Commission declaring aid unlawful and incompatible with the internal market and failing to repay or pay into a blocked account the total amount of unlawful and incompatible aid, including recovery interest;
- declaration that it is not an undertaking already in difficulty within the meaning of Commission Regulation (EU) No 651/2014 of 17 June 2014 in the accounting year prior to 28.2.2026, without prejudice to the derogations provided for micro or small enterprises as set out in Section 2.1(61)(j) of Commission Communication C/2026/2593.

A copy of the invoices for the purchase of diesel and/or subsidised petrol must be attached to the application, in accordance with the procedures set out in the operating instructions.

Determination of the credit actually due

After the deadline for sending applications, the AGEA determines the amount of the total sums requested as a tax credit from the eligible applications and identifies, by 20.10.2026 with a concession measure, the calculation rate of the benefit and the amount of the tax credit due to each applicant admitted to the benefit benefit.

In the event that the total amount determined is less than the allocation, the rate is equal to the legal limit, set at 20%. If, on the other hand, the total amount determined is higher than the allocation, the rate will be determined by relating the overall expenditure limit to the total amount of eligible tax credits requested.

How to use

The tax credit for agricultural business fuel can be used:

- from the day following the concession measure;
- by 31.12.2026;
- exclusively in compensation by means of the F24 form, pursuant to art. 17 of Legislative Decree 241/97.

Inapplicability of limits on offsets

The tax credit in question is not subject to:

- the annual limit for the use of tax credits, equal to €250,000.00, pursuant to Article 1, paragraph 53 of Law 244/2007; the general annual compensation limit in the F24 form, equal to €2 million, pursuant to Article 34 of Law 388/2000;
- the prohibition of offsetting credits relating to state taxes in the presence of debts entered in the register for an amount exceeding 1,500.00 euros pursuant to art. 31 of Decree-Law 78/2010.

Tax irrelevance of the benefit

The 2026 tax credit for agricultural fuel:

- it does not contribute to the formation of the company's income or the IRAP taxable base;
- is not relevant for the purposes of the relationship referred to in art. 61 and 109 co. 5 of the TUIR.

Cumulation with other benefits

The 2026 tax credit for agricultural business fuel can be combined with other benefits that relate to the same costs, provided that such cumulation, also taking into account the non-competition in the formation of income and the IRAP taxable base, does not lead to the cost incurred being exceeded. In particular, the tax credit can be combined (art. 8 of the Ministerial Decree of 27.7.2026):

- with other State aid, provided that the measures concern eligible costs other than those covered by this decree, provided that the support does not cover the same cost shares and within the limits of the maximum aid intensity set out in Regulation (EU) 2022/2472;
- with other State aid, in relation to the same eligible costs provided that the support does not cover the same cost shares and within the limits of the maximum aid intensity set out in Regulation (EU) 2022/2472. The basis for calculation shall be taken net of other aid received for the same eligible costs;
- with other facilitative measures that cannot be qualified as State aid pursuant to art. 107 of the Treaty on the Functioning of the European Union, within the limits of the expenses actually incurred. The basis for calculation is taken net of the other subsidies received for the same eligible costs.

However, the tax credit cannot be combined with "de minimis" aid relating to the same eligible costs, if such cumulation results in the aid intensity referred to in Regulation (EU) 2022/2472 being exceeded

State aid

The provisions apply in compliance with European rules on state aid. The Ministry of Agriculture, Food Sovereignty and Forestry is responsible for the relevant European obligations.