

## GUIDELINE NO. 04/2018

April 26, 2018

Subject: **Payment methods for deduction of fuel purchases as from July 1, 2018.**

### REFERENCES

- Art. 19-bis1, paragraph 1, lett. d), DPR [Presidential Decree] no. 633/72
- Art. 164, paragraph 1-bis, TUIR [Consolidation Act on income taxes]
- Art. 1, paragraphs from 920 to 923, 926 and 927, Law no. 205/2017
- Tax Authority provision of 04.04.2018

### INTRODUCTION

2018 Budget Law introduced, **effective from July 1, 2018**, some provisions applying to automotive fuel purchases, namely:

- repeal of DPR no. 444/97, and corresponding **abolition of fuel expense sheets** as supporting documents to automotive fuel purchases;
- amendment to art. 22, paragraph 3, DPR no. 633/72 providing “*automotive fuel purchases at petrol stations **by VAT taxable persons** must be supported by e-invoices*”.

Therefore, **companies/professionals purchasing fuel** shall no longer fill in their **fuel expense sheets**, but shall be issued **e-invoices** by the distributor.

The Italian legislator also resolved that, for **VAT deduction/cost allowance** purposes, fuel purchases shall be made by means of “**trackable**” methods (*i.e.* cash payments are no longer allowed).

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