



Tax Alert



Italy: Mandatory e-invoicing for B2B fuel supplies – postponed to 1 January 2019

Law Decree no. 79/2018, published on the Official Gazette on 28 June 2018, has postponed the mandatory e-invoicing for B2B supplies of gasoline or diesel, destined to be used as motor fuel, supplied **at petrol stations**, from 1st July 2018 to 1st January 2019 (Law no. 205 of 27 December 2017. Please see our Tax Alerts dated [4 January 2018](#) and [13 April 2018](#)).

In light of this, the so-called “*scheda carburante*” can still be used until 1st January 2019.

The following provisions, instead, will indeed come into force as of **1st July 2018**:

- mandatory e-invoicing for B2B supplies of:
 - gasoline or diesel fuel intended for use as motor fuel different from those supplied at petrol stations;
 - services rendered by subcontractors under a contract with public bodies;
- mandatory electronic storage and transmission of daily payments data for B2C transactions of gasoline or diesel fuel intended for use as motor fuel;
- input VAT (and CIT deduction) on purchases of fuel and oil and other services related to means of transport can be recovered only if the payment is made through a credit card, debit card, prepaid card or other traceable means of payment (i.e. not by cash).

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Please do not hesitate to contact us should you require any further clarification or assistance.

Kind regards,

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