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By PwC Deutschland | 10.06.2020

Covid-19 Italy: VAT - Measures to support the capitalisation of enterprises and tax measures

Prepared by Luca Lavazza

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On 19 May 2020 the **Law Decree no. 34** has been published in the Official Gazette ("**Rilancio Decree**"). The new emergency decree is in line with the previous Cura Italia and Liquidità Decrees, introducing *inter alia* measures to support the liquidity the capitalization of enterprises, incentives and tax credits as well as measures in the context of indirect taxation, tax assessment and tax litigation.

Cancellation of the safeguard clauses regarding VAT and excise duties – Article 123

Via the legislative provisions at issue, the safeguard clauses which should have introduced a number of automatic increases in (i) the VAT rates and (ii) excise duty rates on certain fuel products starting from 1 January 2021, have been definitively cancelled.

Therefore, standard VAT rate (22%) and reduced VAT rate (10%) will not change.

Reduced VAT rate for supplies of goods necessary to face emergency due to COVID-19 – Article 124

The 5% VAT reduced rate has been introduced for supplies of medical devices or other devices intended for individual protection. The same supplies will be VAT exempt with right to deduction until 31 December 2020.

Electricity and gas excise duty advance payments – Article 129

The advance payment of excise duties on electricity and gas is due in 1/12 of the excise duty invoiced in the previous FY. The advance payment for May to September 2020 will be due only for 90% of the above amount. The excise duty due for FY20, to be paid in March 2021, can be paid by 10 installments, from March to December, without interest. The deadline for the payment of the excise duty due on electricity for May 2020 is postponed to May 20, 2020.

Postponement of excise duty accomplishment – Article 130

Some excise duty accomplishments were postponed.

In particular:

1. the mandatory excise duty authorization for warehouse of excise duty paid energy products having capacity between 10 and 25 mc and from 5 to 10 mc equipped with dispenser is postponed to 1 January 2021;
2. postponement to 1 October 2020 of the introduction of specific reference for EU supply of lubricant oil;
3. postponement to 31 December 2020 of IT system for transport and detention of fuel and diesel fuel for warehouse having a capacity higher than 3.000 mc;
4. postponement to 31 December 2020 of the electronic transport document for fuel and diesel fuel for which excise duty was already paid;
5. postponement to 30 September 2020 of the implementing Decree in relation to submission of data concerning electricity and gas transported and invoiced to final customers.

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Postponement of excise duty payments – Article 131

The payment of the excise duty for the energetic products released for consumption during March 2020 can be done by May 2020, 25 without penalties or interests.

Energetic products excise duty payments – Article 132

The payment of the excise duty for the energetic products released for consumption during April-August 2020 can be done for the 80% of the amount due as advance payment while the remaining amount will be due by 16 November 2020 without interests.

The advance payment is due according to the following deadline:

- by May 25 for the products realized for consumption in April;
- according to the ordinary deadline for the products realized during May, June, July and August.

Postponement of Plastic Tax and Sugar Tax – Article 133

The Financial Law for 2020 introduced the consumption tax on single use plastic products (Plastic Tax) and on sweetened soft drinks (Sugar Tax). The effectiveness was fixed in July 2020 for Plastic Tax and October 2020 for Sugar Tax. The Rilancio Decree defers the effectiveness for both consumption tax in January 2021.

Storage and telematic transmission of daily fee data – Article 140

The Rilancio Decree extends to January 1, 2021 the disapplication of the penalties provided by article 2, paragraph 6-ter, Legislative Decree no. 127/2015 to taxable persons, with a turnover lower than 400,000 euros, who are not able to adopt a telematic cash register. It remains the obligation, for these subjects, to issue tax receipts or cash till receipt and to register the considerations pursuant to Article 24, Presidential Decree no. 633 of 1972 and to transmit the data of the daily fees to the Italian tax authorities on a monthly basis.

In addition, the decree provides for a postponement from July 1, 2020 to January 1, 2021 of the deadline for the adaptation of telematic recorders for the telematic transmission of daily consideration to the Health Insurance system referred to in Article 2, paragraph 6-*quater*, Legislative Decree no. 127/2015.

Tax receipts lottery – Article 141

According to the Rilancio Decree, the enter into force of “tax receipts lottery” will be postponed from 1 July 2020 to January 1 2021.

Briefly, the “tax receipt lottery” is introduced within the context of the obligation to transmit the daily considerations to the Italian tax authorities.

Postponement of the starting date of the service for the drawing up by the Italian tax authorities of

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pre-filled drafts of the VAT registers and periodic VAT settlements – Article 142

The Rilancio Decree provides for a postponement from 1 July 2020 to 1 January 2021 in relation to the introduction, on an experimental basis, of the “pre-filled” drafts of the VAT registers and periodic VAT settlements pursuant to art. 16, Decree Law 124/2019 (conv. Law 157/2019), amending art. 4, Legislative Decree 127/2015.

Postponement of the automatic stamp duty settlement procedure on electronic invoices – Article 143

The Rilancio Decree postpones from 1 January 2020 to 1 January 2021 the application of the provisions of article 12-*novies*, Decree Law no. 34/2019, which introduces a procedure for the Italian tax authorities to integrate the stamp duty on electronic invoices sent through the Interchange Data System that do not include the annotation of payment of the stamp duty tax.

Postponement of customs duties and import VAT payments – Article 161

This provision has the aim to postpone for 60 days the payment of import VAT and customs duties for which the deadline is between May 1 and July 31, 2020. No penalties nor interests will be applied.

Excise duty payment by installment – Article 162

Payment by installment of the excise duty, in case of economic difficulties, for the warehouse keeper of energetic and alcoholic products is immediately applicable.

Postponement of tobacco payments for VAT and excise duty – Article 163

The payment of the excise duty and VAT due on tobacco and related products for the months from April to May 2020 will be due on 31 October 2020.

Do you have any questions? Our German Desk Team is at your disposal.

Giovanni Consiglio

+39 3494702385

Keywords

Coronavirus (COVID-19), VAT