



Clarification regarding deduction of VAT paid on purchases of fuel and gasoline

Country - Italy

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The Italian Tax Authority published Ruling Answer No. 13 clarifying that the obligation to use adequate means of payment in order to obtain deduction of purchases of fuel and gasoline does not apply in case of purchases of fuel to be used for agricultural vehicles made by taxable persons that opted for the special regime for farmers.

We remain at your disposal if you wish further information or analysis.