

# Italy: New rules on import VAT recovery

## Tax & Legal Alert

30 November 2022

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The current rules state that purchasers must include a customs certificate (Single Administrative Document – SAD, the Italian acronym being 'DAU') in their purchase VAT register in order to recover import VAT. Customs certificates are transmitted electronically via an 'IM' message by the Customs and Monopolies Agency (the 'Agency') to the taxpayer. However, this certificate will be replaced from 30 November 2022 by a new 'recapitulative statement' ('prospetto di riepilogo').

### The new recapitulative statement

Italian Tax Authority Ruling no. 417/2022 confirmed that import VAT is recoverable by including one of the following documents in the VAT purchase register:

- A customs certificate, documented by the current 'IM' message.
- The new recapitulative statement for imports taking place from 9.00am (GMT+1) on 30 November 2022, which will be documented through the new 'H' message.

A sample recapitulative statement has been included in Agency Circular no. 22/2022 and is [available here](#).

The new recapitulative statement is therefore essential to recover import VAT. It can be downloaded through the importer/purchaser's account on the 'Customs Declaration' page of the Agency's website.

## The date from which the purchaser can recover import VAT

Italian Tax Authority had previously confirmed that purchasers **can exercise their right to recover input VAT from the date they include the downloaded customs certificate in their purchase VAT register** and thus declare the VAT in the periodic VAT settlement return for that month or quarter (Italian Tax Principle no. 13/2021). The date of inclusion in the purchase VAT register will now apply to the new recapitulative statement instead of the customs certificate.

## The new 'H' messages

On 11 November 2022 the Agency published Alert no. 511592, which announced that from 30 November 2022 'IM' messages for import declarations will no longer be used. This follows the updating of AIDA (the Agency's dedicated IT system that handles customs declarations), a process under way for some time but suspended in July 2022.

As 'IM' messages will no longer be available from 30 November 2022, the Agency will use a new set of standardized .xml messages ('H' messages) to convey the information previously available in SADs and covering the following:

- H1 - free circulation and final use
- H2 - customs warehouse
- H3 - temporary importation
- H4 - inward processing
- H5 - goods introduced for trade with special tax territories
- H7 - 'super reduced data set' for goods imported for free circulation under the 'low-value consignment' regime.

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**Tax & Legal Alert / KPMG in Italy / 30 November 2022**

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