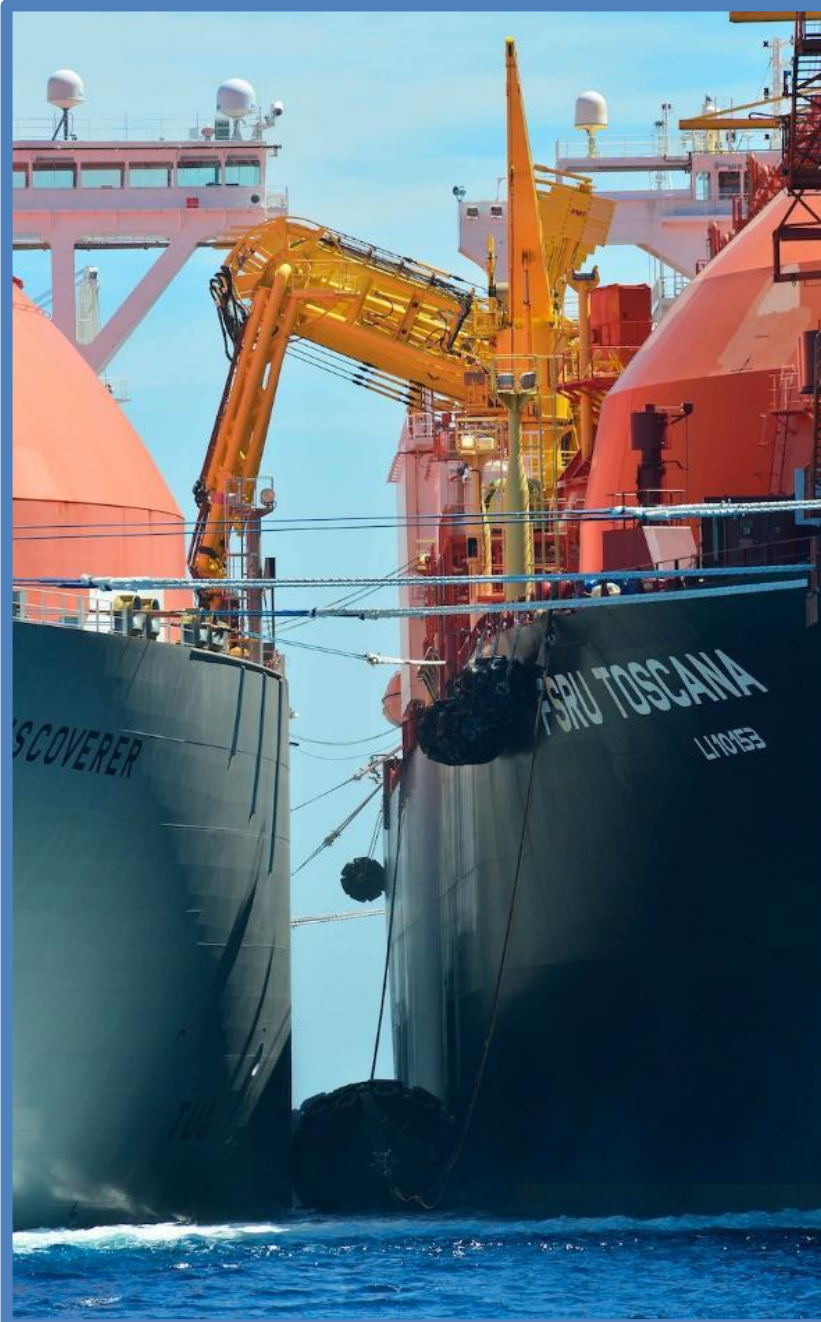




Since 1983, the National Association of Energy Logistics

**ASSOCOSTIERI – U.S. Grains: Follow-up Exchange on Bioethanol for the Italian market**  
**Rome, 7<sup>th</sup> November 2025**



**ASSOCOSTIERI** was established in Rome in 1983 as the leading association for companies operating in the energy logistics sector.

It **represents** companies active in maritime bunkering, as well as owners of customs/tax/coastal warehouses for mineral oils, chemical products, and LPG, biofuels and LNG regasification terminals.

The **association carries out** continuous and proactive accreditation activities on behalf of its members with relevant stakeholders.

It **advocates** for the interests of its member companies before national, EU, and international institutional, political, and technical bodies competent in the fields of energy logistics and biofuels.

**ASSOCOSTIERI** is a member of the following associations:



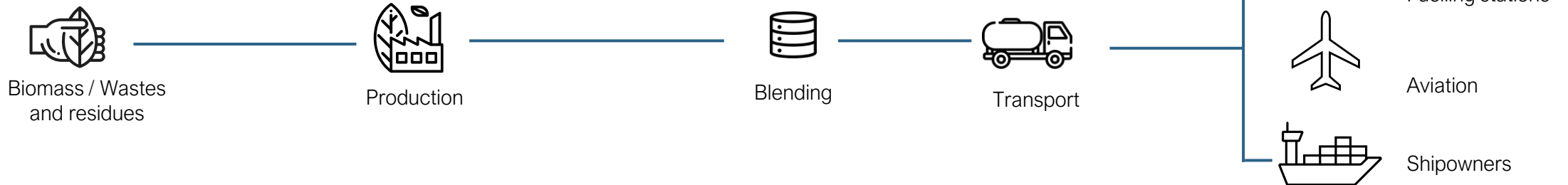
# BIOFUELS

Biofuels are fuels derived from biomass intended for use in combustion engines. The term commonly refers to liquid fuels used for the transport of goods and people (such as **biodiesel**, **bioethanol**, and **HVO**).

- **Single counting biofuels** are generally produced from food and feed crops;
- **Double counting biofuels** are produced from non-food crops and/or from residues and waste;
- **Advanced biofuels** are produced from waste and residues or synthetic fuels such as oil from palm oil mill effluent (POME), oil extracted from decolorizing earth, and oleins derived from soap stocks.

## Production and Logistic Chain

## Final users



### Biomethane Producers



### Biofuels Producers



### Oil companies



### Consumers



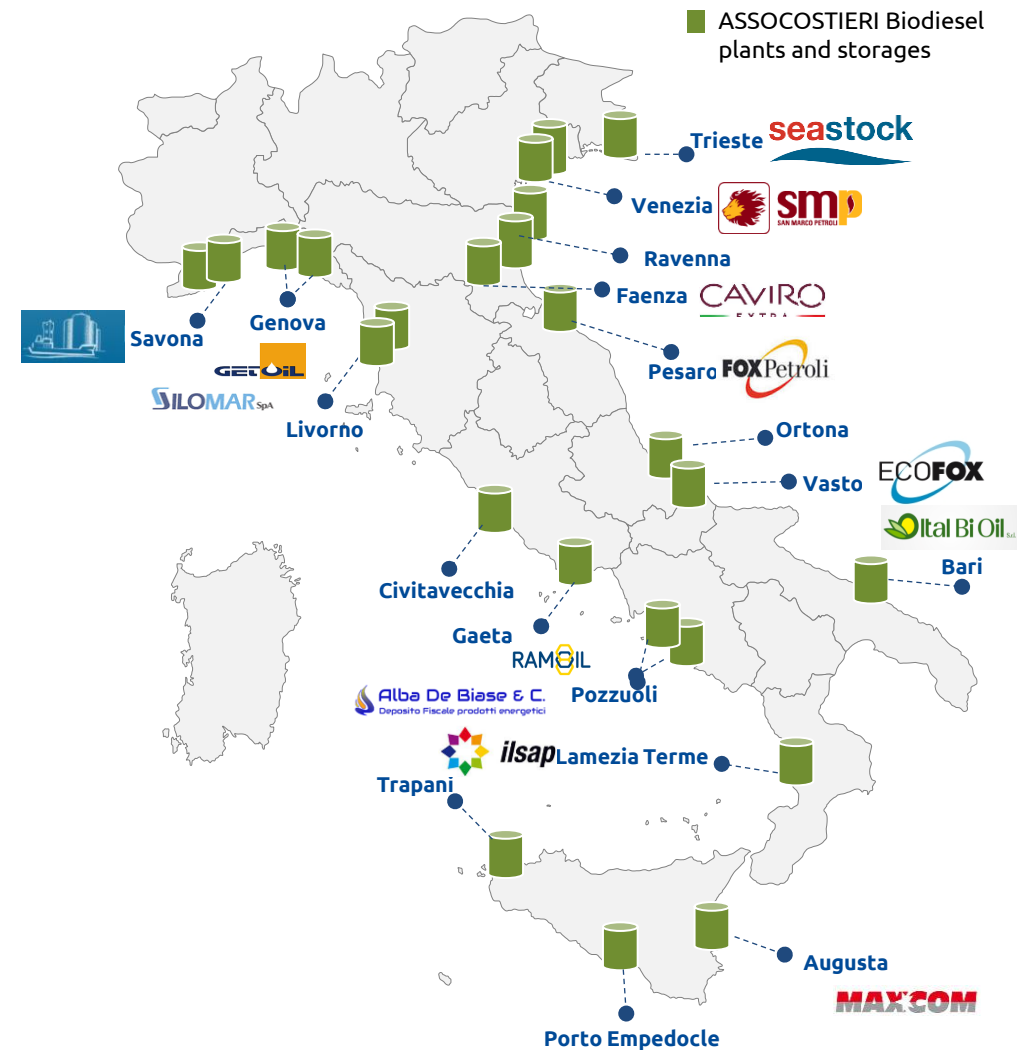
ASSOCOSTIERI  
Members across  
the value chain

# BIOFUELS LOGISTICS INFRASTRUCTURE OF ASSOCOSTIERI'S MEMBERS

According to national data, the following infrastructure is in place **at the country level**:

- 25 biodiesel storage facilities
- 7 biodiesel production/storage facilities
- Total annual biodiesel (incl. HVO) production capacity: 2,045,720 tons
- Total biodiesel storage capacity: 470,506 cubic meters
- 3 bioethanol production/storage facilities
- Total bioethanol storage capacity: 121,000 cubic meters

The infrastructure system developed by ASSOCOSTIERI members represents approximately **40% of the national network of biofuel storage and production facilities.**



# LNG LOGISTICS INFRASTRUCTURE OF ASSOCOSTIERI'S MEMBERS

- Operating
- Under development



ASSOCOSTIERI members have developed the set of infrastructures needed to support the penetration of LNG and BioLNG for the decarbonization of heavy and maritime transportation.

- SSLNG storage tanks
- Regasification plants
- Bunkering barges for maritime refueling

# LEGISLATIVE FRAMEWORK: CURRENT SITUATION



Italian biofuels regulations are governed by **Decree No. 107 of March 16, 2023**.

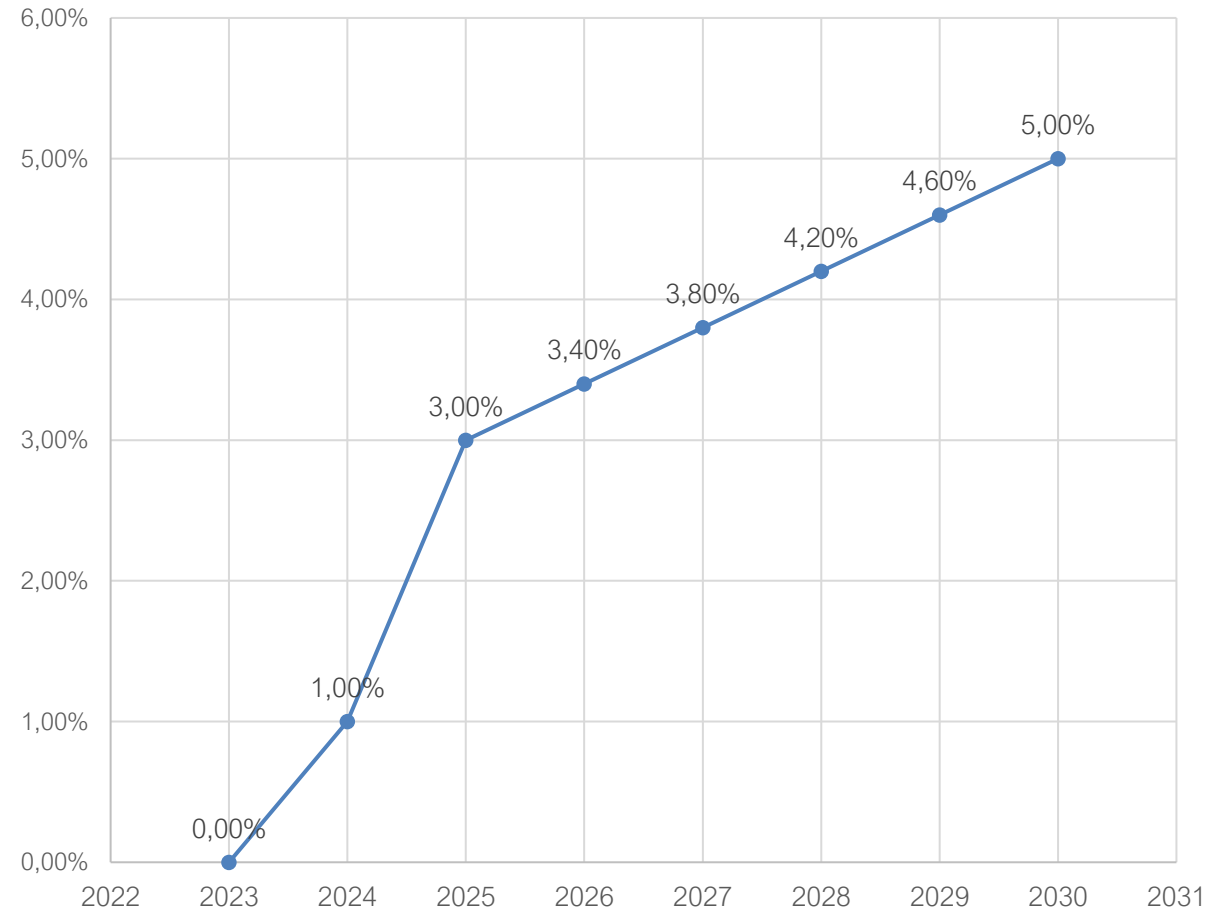


Operators placing gasoline for consumption **must blend** a designated quantity of **biofuels into gasoline** (Art 3, para. 3).



This mandate can be met by placing specified renewable fuels, such as **ethanol** from renewable sources, **ETBE**, **MTBE**, and **TAAE**.

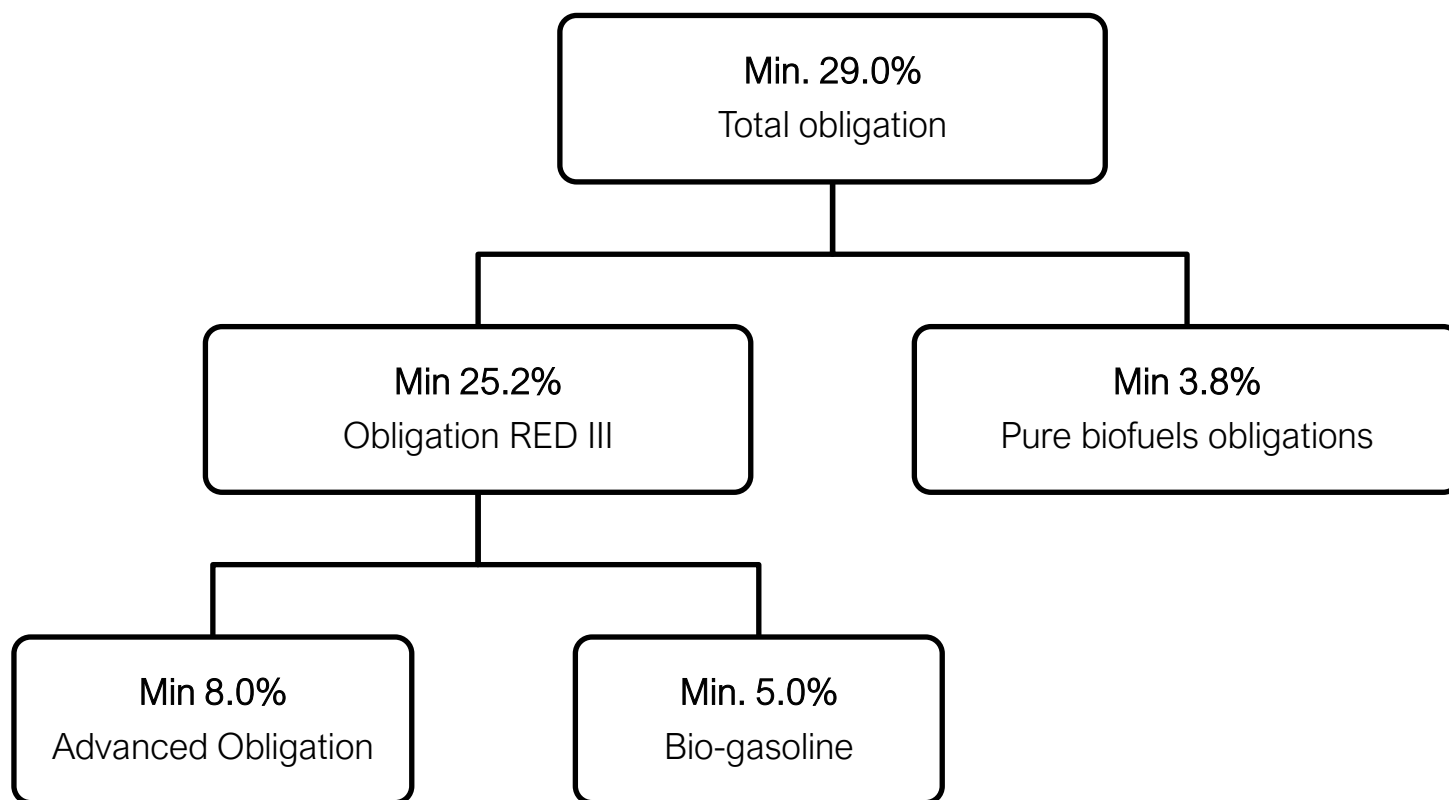
Bio-Gasoline blending Mandate (%)



# LEGISLATIVE FRAMEWORK: POSSIBLE EVOLUTION

Italy, like other Member States of the European Union, is set to transpose the Directive (UE) 2413/2023 (RED III). The latter stipulates that the share of renewable energy in final energy consumption in the transport sector must be at least **29%** by 2030

Possible configuration of the biofuel obligation in 2030

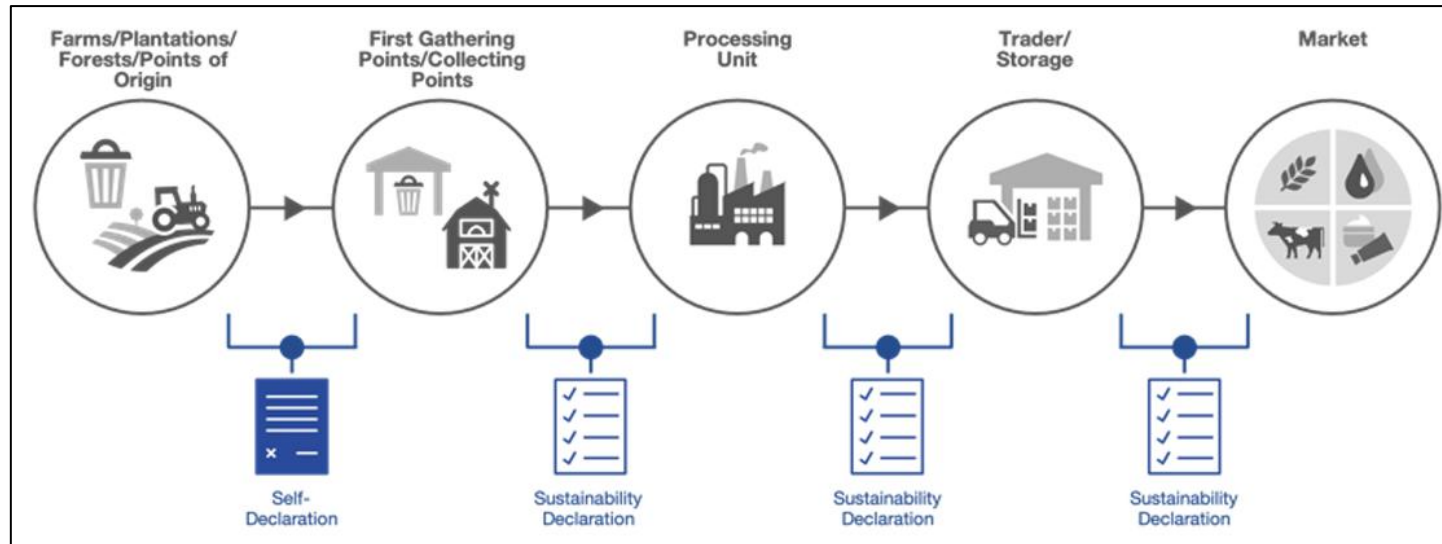


Current feedstocks multipliers/caps

Multipliers	Value
Advanced feedstocks (Annex IXA)	x2

Caps	Value
Annex IXB	5,0%
Food and Feed	2,30%
Palm oil	0% starting from 2024

# ITALIAN NATIONAL SUSTAINABILITY (INS) CERTIFICATION SCHEME



## Double counting

Double counting biofuels allow obliged parties to recognize **2x** the **renewable contribution** of a given biofuel toward the requirement.

## Italian requirement

Italian regulation (DM 294/2024) stipulates that **all operators** in the biofuel supply chain must be **INS certified**, and that biofuel **must be produced** in the EU.

## Bioethanol applicability

Ministry clarified that the EU territorial requirement applies to both **finished** and **intermediates** products (e.g., **bioethanol** used for the production of ETBE).

# BIOFUELS: TAX PROFILES

## SUPERVISION

Manufacture/import of biofuels is carried out under fiscal supervision.

## READY-TO-USE PRODUCT

With denaturation, the ethanol becomes a semi-finished product that will be blended to make gasoline

## E5/E10

The resulting mixture retains the characteristics of gasoline and, therefore, fiscally corresponds to gasoline

## DENATURATION

Ethyl alcohol for carburation use must be denatured

## BLENDING

Blending operations are carried out in the tax warehouses

## EXCISE DUTY

Biofuel released for consumption is subject to excise duty, at the rate the equivalent fuel

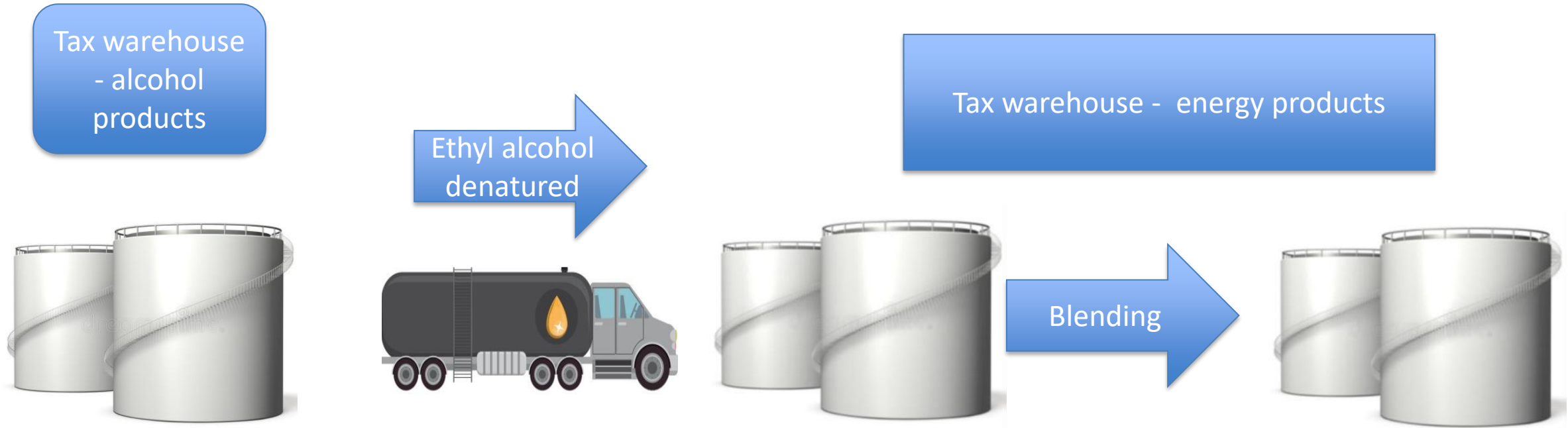
# DENATURATION FORMULA OF AUTOMOTIVE ETHYL ALCOHOL

- As a result of the new blending requirement, the **national ethanol supply chain** will be developed
- **Ethyl alcohol for carburation use must be denatured with special denaturants** approved by the Customs Agency to lower the taxation of ethanol compared to that of gasoline

Special denaturation formula:

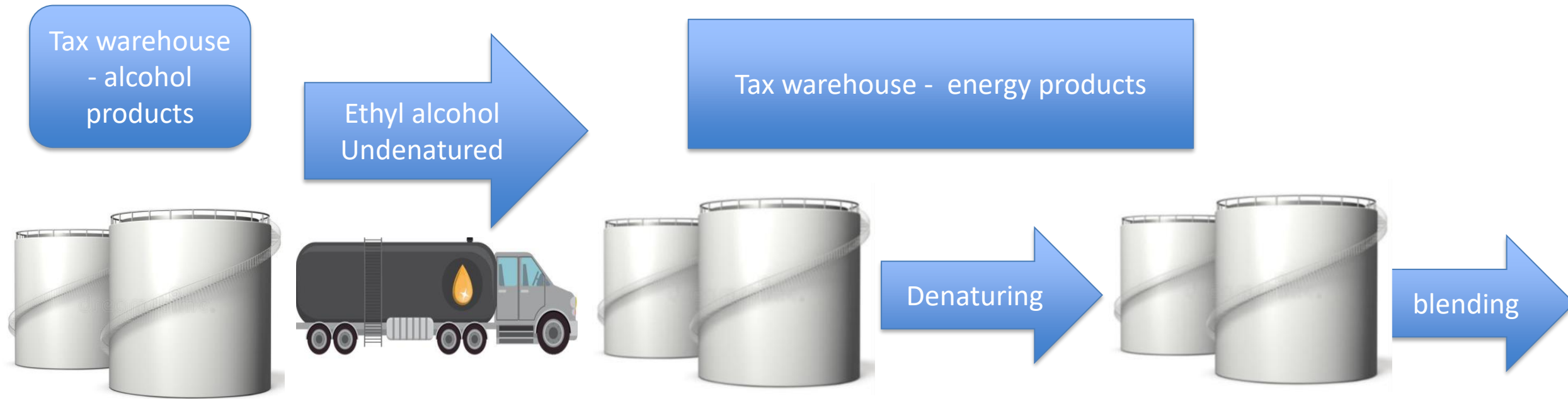
For each anhydrous hectoliter of ethyl alcohol,  
measured at 15°C, add 1 liter at 15°C of gasoline

# BIOFUELS: ASSESSMENT AND ACCOUNTING AT TAX WAREHOUSES - 1



Possible to receive already denatured alcohol at mineral oil storage (this is a matter of “semi-finished product”)

# BIOFUELS: ASSESSMENT AND ACCOUNTING AT TAX WAREHOUSES - 2



Possible to receive undenatured alcohol and provide denaturing

THANK YOU FOR YOUR ATTENTION

