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To whom it may concern

Of counsel

Dott. Sandro Guarnieri

Reggio Emilia, April 3, 2024

Dott. Corrado Baldini

Dott. Marco Guarnieri

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MEMORANDUM N. 21/2024

Deadline/Fulfillment

Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghieri

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott.ssa Beatrice Cocconcelli

Dott. Daniele Pecora

Dott.ssa Veronica Praudi

Dott.ssa Martina Carobbi

Subject: Bonus 4.0 use with new reporting requirements

For the purpose of taking advantage of the 4.0 tax credit (and R&D credits), Art. 6 of DL 39/2024 introduced the need to make certain communications to MIMIT.

Avv. Francesca Palladi

Modalities and deadlines for sending the communication will be established by a special ministerial decree to be issued soon, which will intervene on the DM October 6, 2021 regarding the "old" communication provided for monitoring purposes only.

The new provision stipulates that companies are required to communicate in advance, electronically, the total amount of investments they intend to make as of March 30, 2024 (the effective date of DL 39/2024), the presumed breakdown over the years of the credit and its use.

It is also provided that the communication must be updated upon completion of these investments.

The telematic communication of completion of investments must also be made, by express provision, for investments made from January 1, 2024 to March 29, 2024 (the day before the effective date of DL 39/2024).

In other words, according to the tenor of the provision and pending the specific implementing provisions:

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- for investments from March 30, 2024, prior communication (with the total amount of investments to be made and the breakdown of the credit for use) and ex post communication upon completion of the investments must be submitted;
- for investments made from January 1 to March 29, 2024, only the ex post communication needs to be submitted.

A special provision is also made for 2023 investment.

Paragraph 3 of Article 6 of DL 39/2024 stipulates that "for investments in new capital goods referred to in Article 1, paragraphs 1057-bis to 1058-ter, of Law No. 178 of December 30, 2020, relating to the year 2023, the compensability of credits accrued and not yet used is subject to the communication made in accordance with the procedures set forth in the directorial decree referred to in paragraph 1".

Therefore, with regard only to the bonus investment in tangible and intangible assets 4.0 (and therefore not to the R&D credit), in relation to investments related to 2023 (which should be understood as investments made pursuant to Article 109 of the TUIR), the use of credits accrued but not yet used (in the absence of specific indication of the rule, it should refer to the date of March 30, 2023) is subject to the communication, according to the procedures defined by the above-mentioned Ministerial Decree.

For this reason, the use of the remaining portions of these credits would, at present, be on standby, as it is necessary to submit the required communication.

The firm remains available for any clarifications.

Kind regards.

SGB & Partners - Commercialisti

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