

To whom it may concern



Reggio Emilia, June 23, 2025

MEMORANDUM N. 42/2025

Of counsel

Dott. Sandro Guarnieri

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghier

Dott.ssa Beatrice Cocconcelli

Dott. Daniele Pecora

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott. Matteo Giovannini

Avv. Francesca Palladi

Insight

Subject: Communications for accessing the investment 4.0 tax credit for 2025

Budget Law 2025 (Law 207/2024) confirmed the 4.0 tangible assets tax credit for investments made from Jan. 1, 2025 to Dec. 31, 2025, with the possibility of extension until June 30, 2026 for investments ordered by Dec. 31, 2025 with down payments of at least 20%.

However, the benefit is provided within the spending limit of 2.2 billion euros.

By Ministerial Decree 15.5.2025, the communication template that the company must send telematically to MiMiT with the indication of the expenses for which the tax credit is claimed was approved.

By Directorial Decree 16.6.2025, among other things, the deadline from which the application could be transmitted was set at 2 p.m. on 17.6.2025.

In a press release dated 18.6.2025, the MiMiT announced that the available resources had been exhausted.

The MIMIT communication also pointed out that "after 30 days from the date of platform opening, in case of new availability of resources, the GSE will notify the company according to the chronological order of transmission of communications." Given that the platform opening took place on June 17 at 2 p.m., it will therefore be necessary to wait until next July 17 to find out if there will be new resources available.

Those interested will still be able to transmit the communication to acquire a priority position in the ranking list in case of new resource availability.

The Firm remains available for clarification.

SGB & Partners

Sede legale

Via Meuccio Ruini, 10

42124 Reggio Emilia

CF e Piva 01180810358

Tel. +39 0522 941069

Fax +39 0522 941885

Mail info@sgbstudio.it

Web www.sgbstudio.it

SGB & Partners - Commercialisti