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CIRCOLARE N. 57/2025

Insight

Subject: Tax credit for the purchase of eco-sustainable packaging and products – Expenses 2024 (Art. 1, paragraphs 686–690, Law 197/2022 – Ministerial Decree 2.4.2024 and MASE Directorial Decree 17.11.2025)

1. About

The 2023 Budget Law (Art. 1, paragraphs 686–690, Law 197/2022) grants companies a tax credit on expenses incurred in 2024 for the purchase of certain:

- products made from materials sourced from the separate collection of plastic packaging;
- biodegradable and compostable packaging compliant with UNI EN 13432:2002;
- packaging derived from the separate collection of paper, aluminum, and glass.

The subsidy is governed by Ministerial Decree of April 2, 2024, and, for the year 2024, was made operational by the Directorial Decree of the Ministry of the Environment and Energy Security (MASE) of November 17, 2025, which defined the dates and procedures for submitting applications.

2. Who is eligible for the credit

All companies, regardless of legal form, sector, and size, are eligible for credit if they:

- are registered and active in the Register of Companies;
- carry out economic activities in Italy;
- are in compliance with tax and social security obligations;
- are not in liquidation or subject to insolvency proceedings;
- are not subject to disqualification sanctions that prevent them from benefiting from public aid.

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3. Eligible expenses (year 2024)

Eligible expenses for 2024 include, by way of example:

- finished products made from recycled plastic (from separate collection of plastic packaging or other post-consumer circuits);
- compostable packaging certified according to UNI EN 13432:2002 (bags, films, trays, etc.);
- paper and cardboard packaging suitable for recycling and not treated/laminated with incompatible materials;
- non-impregnated wooden packaging;
- paper, aluminum, and glass packaging from separate collection.

In general, the following are not eligible for subsidies:

- products and packaging that do not comply with the technical requirements of Ministerial Decree 2.4.2024 or do not have the appropriate certification;
- goods purchased solely for resale, not used in the company's production/logistics cycle;
- expenses that have not actually been paid or cannot be traced.

4. Measurement of the benefit

For expenses incurred in 2024, the tax credit is equal to:

- 36% of eligible expenses;
- up to a maximum of €20,000 per company for the year 2024.

The benefit is granted within the overall limit of €5 million. In the event of eligible applications exceeding the limit, MASE will allocate the resources proportionally among the beneficiaries.

The credit is granted in accordance with the rules on “de minimis” aid.

5. Submission of applications – Expenses for 2024

For expenses incurred in 2024, the MASE Directorial Decree of November 17, 2025, stipulates that:

- **applications may be submitted from December 1, 2025, for a period of 60 days, i.e., until January 31, 2026;**
- applications may only be submitted electronically, via the dedicated Invitalia platform;
- each company may submit only one application for the year 2024.

The following must be attached to the application, among other things:

- purchase invoices and proof of traceable payments;
- technical documentation and product/package certifications;
- a specific certificate issued by a qualified professional (auditor, accountant, labor consultant, etc.) certifying the amount of eligible expenses and compliance with the conditions of the law.

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6. Use of the credit

The tax credit:

- can only be used as compensation via the F24 form;
- can be used starting from the tax period following that in which the expenses were incurred (therefore, for expenses incurred in 2024, from 2025), and in any case only after the grant has been approved;
- does not contribute to the formation of taxable income for income tax purposes and is not relevant for IRAP purposes.

The Firm is available to issue the certificate.

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