

To whom it may concern

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Reggio Emilia, Jan. 28, 2026

MEMORANDUM N. 10/2026

Deadline/Fulfillment

Subject: Transition 4.0 investment completion notifications (tax credit 2025)

1) Introduction and references

For those wishing to take advantage of the “Investments 4.0” tax credit for 2025 (new tangible assets, Annex A), the procedure requires specific communications to the GSE, including notification of completion.

2) To whom it may concern

Companies that invest in new tangible capital goods 4.0 (Annex A) from January 1, 2025, without a 2024 “reservation.”

3) What is a completion notice

This is the form to be submitted at the end of the investment process in order to “close” the reservation procedure and allow the credit to be used (in accordance with the procedures set out in the implementing decree).

4) Submission terms

The deadline varies depending on when the investment is completed:

- Investments completed by December 31, 2025 → notification of completion by January 31, 2026.
- Investments booked in 2025 but made in 2026, and completed by June 30, 2026 → notification of completion by July 31, 2026.

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5) When the investment is considered “completed”

In the absence of specific indications for 4.0, in order to identify completion (and therefore understand whether the term “short” or “long” applies), it is prudent to refer to the date on which the investment was made according to the general rules of accrual (Article 109 of the TUIR), not the date of interconnection.

6) Consequences of failure to send

Failure to send the notification (within the specified time frame and in the manner required) will result in the procedure for claiming the tax credit not being completed.

The Firm remains available for any clarifications.

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