

*To whom it may concern*

*Of counsel*

Dott. Sandro Guarnieri

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Frigeri

Dott. Matteo Giovannini

Dott.ssa Nunzia Rivieccio

Avv. Francesca Palladi

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.

#### **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](mailto:info@sgbstudio.it)

Web [www.sgbstudio.it](http://www.sgbstudio.it)

### **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.

***SGB & Partners - Commercialisti***

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Via Meuccio Ruini, 10  
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CF e Piva 01180810358

Tel. +39 0522 941069  
Fax +39 0522 941885  
Mail [info@sgbstudio.it](mailto:info@sgbstudio.it)  
Web [www.sgbstudio.it](http://www.sgbstudio.it)