

To whom it may concern

Of counsel

Dott. Sandro Guarnieri

Reggio Emilia, Jan. 30, 2026

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

MEMORANDUM N. 12/2026

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott. Matteo Giovannini

Dott.ssa Nunzia Riviaccio

Deadline/Fulfillment

Avv. Francesca Palladi

Subject: Transition 5.0 tax credit – Confirmation and completion notices for applications submitted after November 6, 2025

Those who submitted an application for access to the Transizione 5.0 tax credit after November 6, 2025 (applications submitted after the Ministerial Decree of November 6, 2025, which announced the exhaustion of available resources but still allowed applications to be submitted) **from January 30, 2026, at 12:00 p.m. until February 28, 2026** may access the features made available by the GSE for **sending confirmation and completion notices** relating to applications for access to the “Transition 5.0” tax credit.

This applies to companies that:

- have submitted an application for access to the Transition 5.0 tax credit;
- after November 6, 2025;
- whose applications technically meet the eligibility requirements set out in Article 38 of Decree Law No. 19 of March 2, 2024, as converted.

During the above-mentioned period, interested parties may:

- access the GSE IT platform;
- send the confirmation and completion notices required for the procedure.

SGB & Partners

Sede legale

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The Firm remains available for any clarifications.

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