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 Friggeri
Dott.ssa Katia Borghi
Dott. Matteo Giovannini
Dott.ssa Nunzia Rivieccio

Avv. Francesca Palladi

To whom it may concern

Reggio Emilia, July 28, 2026

MEMORANDUM N. 35/2026

Insight

Subject: Transition 5.0 – Start of the Filing Period for the Investment Confirmation Notice (Hyper-Depreciation)

Starting from **July 21, 2026**, the second phase of the procedure for accessing the benefits of the Transition Plan 5.0 is now in effect. Companies that have already received a positive outcome on their **preliminary notification** may now submit their **confirmation notification** via the "New Transition Plan 5.0" (NPTR5) online platform managed by the GSE.

Below are the key points regarding this requirement:

- **Deadlines:** The confirmation notice must be submitted **within 60 days** of receiving notification from the GSE that the preliminary notice has been successfully submitted.
- **Purpose:** This submission certifies that **an advance payment equal to at least 20% of the acquisition cost** of each eligible asset has been made. For assets acquired through financial leasing, this requirement is considered met upon the signing of the contract and the lessor's commitment to the supplier.
- **Investment Limits:** At this stage, **it is not possible to add new assets** or specify amounts higher than those declared in the preliminary notification. The investment cost may only be reduced.
- **Operating procedures:** Access to the NPTR5 platform must be via **SPID, CIE, or login credentials**. The signing and submission of the notification, as well as any delegation of authority, require mandatory authentication via SPID by the legal representative or their delegate.
- **Required Documentation:** You will need to enter the details of **invoices** or **lease agreements**. The total amount of the invoices associated with each asset must cover at least the declared down payment (20%).

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

- **Outcome of the Procedure:** After submission, the GSE will verify the completeness of the data within **10 days**. If the documentation is incomplete, the GSE may request additional information, which must be provided within an additional 10 days.

Failure to submit the confirmation notice at this stage will result in the **definitive and irrevocable loss** of the benefit reserved through the preliminary notice. As for the final notice of investment completion, you will need to wait for the issuance of a further directorial decree.

The Firm remains available for any clarifications.

SGB & Partners – Commercialisti

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Sede legale
Via Meuccio Ruini, 10
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Tel. +39 0522 941069
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Mail info@sgbstudio.it
Web www.sgbstudio.it