RLVT

RELEVANT
BUSINESS MATTERS

Ministerial Decree 15 May 2025 - Ministerial Decree 16 June 2025 - 28 January 2026

INDUSTRY 4.0 INVESTMENTS – NOTIFICATIONS DUE BY MARCH 31, 2026

EDITED BY

LUIGI MELLONI
STEFANO FORNERO

Dear Customer,

Please note that completion notifications for tax credits on investments in 4.0 capital goods made in 2025 must be submitted to the GSE by 31 March 2026.

This deadline only applies to investments completed in 2025 that were not 'reserved' before the end of 2024. 'Reserved' investments refer to those for which the order had been accepted by the supplier and a for which a payment of at least 20% of the cost had been made by 31 December 2024.

Failure to submit the notification by the deadline will result in the procedure not being finalised, resulting in the loss of the right to the tax credit.

For the remainder of the investments, those completed by 30 June 2026 (provided the order was accepted and a 20% down payment was made by 31 December 2025) must be the subject of a completion notification by 31 July 2026 instead.

The tax credit relating to the 2025 investments covered by this notification must be offset via Form F24 using tax code 7077, with 2025 indicated as the reference year.

Summary table – notifications and use of the Investment 4.0 credit

Time of investment	Completion notification	Tax code
Investments completed in 2025 – reserved by 31 December 2024	There is no deadline, but (i) required for offsetting (ii) to be made upon completion and within a reasonable timeframe	6938
Investments completed in 2025	by 31 March 2026	7077
Investments completed in the 'long term' (i.e. by 30 June 2026) – reserved by 31 December 2024	There is no deadline, but (i) required for offsetting (ii) to be made upon completion and within a reasonable timeframe	6938
Investments completed in the "long term" (i.e. by 30 June 2026) – reserved by 31 December 2025	by 31 July 2026	7077

The Firm remains available for any clarification.