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BUSINESS MATTERS

# HYPER-DEPRECIATION: HOW TO ACCESS TO THE BENEFIT

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Dear Clients,

This circular provides operational guidance on the implementing decrees relating to the new 2026–2028 **Hyper-depreciation** scheme, with particular reference to:

- the MIMIT/MEF interministerial decree of 7 May 2026, which sets out the implementation procedures for the measure, the application process, the notifications to be submitted, the technical and accounting documentation, and the checks to be carried out by the GSE;
- the MIMIT Directorial Decree of 10 June 2026, which set the initial opening date for the online platform and approved the forms and operational instructions for the submission of advance notifications. This measure sets the first **opening date for the online platform** and stipulates that **advance notifications** for access to the surcharge may be submitted from 12:00 on 12 June 2026.

## 1. Prior notification

The first stage of the procedure is the **prior notification**. This notification must be submitted for each production facility affected by the investments and must contain, amongst other things:

- the company's identification details;
- details of the production facility;
- the type of planned investments;
- the amount of the investments;
- for assets used for technological and digital transformation, the expected date of interconnection;
- for investments intended for the self-generation and self-consumption of energy from renewable sources, the expected date of commissioning;
- details regarding the application of the surcharge.

The advance notification has the essential purpose of **reserving and tracking** the investment. Particular attention should therefore be paid to the accurate identification of the relevant assets and amounts, since any subsequent notifications may not refer to assets other than, or amounts exceeding, those indicated in the advance notification.

## 2. Investment confirmation notification

Once a positive outcome has been received regarding the prior notification, the company must submit the **investment confirmation notification**. The notification must be sent within **60 days** of notification of the positive outcome by the GSE.

It must indicate:

- the date of payment of **the final instalment** required to reach **20% of the acquisition cost** of each asset;
- the amount of the payment;

- the details of the invoices relating to eligible costs.

For assets acquired under a finance lease, the 20% payment requirement is considered to be satisfied upon execution of the lease agreement and the lessor's commitment to the supplier, as evidenced by the signing of the purchase order.

### 3. Notification of completion

The final stage of the procedure is the **notification of completion**. This must be submitted upon completion of the investments.

The decree stipulates that the notification of completion must be sent, in any case, by 15 November 2028. This deadline is extended by 20 days in the event of a request for additional documentation from the GSE.

The completion notification:

- must relate to one or more assets already covered by the confirmation notice;
- must not indicate amounts higher than those already confirmed;
- must state, for each asset, the date of completion of the investment;
- must be accompanied by certificates confirming possession of the required technical and accounting documentation.

The submission of the completion notification is also of particular importance for the purposes of the effective date of the benefit.

### 4. Enjoyment of the allowance

The increase in the acquisition cost is recognised, for income tax purposes, **from the tax period in which the company submits the notification of completion** of investments **to the GSE**.

It is also necessary for the asset to have become operational within the same tax period and to have been interconnected. The benefit of the increase is, in any case, subject to the receipt of a positive outcome from the checks carried out by the GSE in relation to the completion notification.

### 5. Annual periodic notifications

Ministerial Decree 07.05.2026 sets out specific periodic reporting obligations for companies. From the first prior notification until the end of the period during which the tax relief is available, each company must submit:

- **by 20 January of each year**, a periodic notification containing information on the investments made, the costs incurred and the forecast use of the benefit;
- **by 30 June of the same year**, a supplementary notification setting out the relevant depreciation and amortisation plan ( ), indicating the portions of the incentive allocated to each financial year.

## 6. Certified technical report

The decree requires that the technical characteristics of the assets and the interconnection be verified by a specific **certified technical report**, accompanied by a technical analysis.

The report must certify, depending on the type of investment:

- the inclusion of the assets in the eligible lists;
- possession of the required technical characteristics;
- interconnection to the company's production management system or to the supply network;
- for assets intended for the self-generation of energy from renewable sources, compliance with the technical conditions set out in the decree.

The expert report may be issued by an engineer or an industrial expert registered in the relevant professional registers, or by an accredited certification body.

## 7. Accounting certification

In addition to the technical documentation, **the decree requires a specific accounting certification**. This certification must attest to:

- that the eligible expenses have actually been incurred;
- that the expenses correspond to the accounting records prepared by the company.

**Those** authorised to issue the certification are **the persons responsible for the statutory audit of the accounts**, for companies subject to audit, or, for companies not required to undergo a statutory audit, a statutory auditor or an audit firm registered in Section A of the Register of Statutory Auditors.

## Conclusions

The decrees of 7 May 2026 and 10 June 2026 confirm that access to the Hyper-amortisation scheme requires **orderly and timely management of the entire documentation process**, from the preliminary notification through to the subsequent completion of the investment. It is therefore advisable to plan from the outset for coordination between the company, tax advisers, appointed technical experts and auditors, so as to reduce the risk of errors or delays in the GSE procedure.

Our firm remains available to assist companies with the preliminary verification of investments and the preparation of the necessary documentation.

Kind regards.

## CONTACTS



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