

Communications for Access to the 4.0 Investment Tax Credit for 2025 – Submission from 17.6.2025

1. INTRODUCTION

Article 1, paragraphs 446 to 448, of Law No. 207 dated 30 December 2024 (2025 Budget Law) establishes that the tax credit for 4.0 tangible assets, referred to in Article 1, paragraph 1057-bis, of Law No. 178/2020, is recognized for investments made from 1 January 2025 to 31 December 2025 (or by 30 June 2026 provided that by 31 December 2025 the related order has been accepted by the seller and at least 20% of the acquisition cost has been paid as an advance), within a spending limit of 2.2 billion euros.

For the purposes of respecting this spending limit, companies must electronically submit to the Ministry of Enterprises and Made in Italy (MIMIT) a communication concerning the amount of expenses incurred and the related tax credit accrued.

To this end, MIMIT approved the related communication form with Ministerial Decree (MD) dated 15 May 2025, which defined the implementing procedures of the tax credit in question, establishing the resource booking procedure.

Article 1, paragraph 3, of MD 15 May 2025 delegates to a further directoral decree the identification of the terms from which the form is available in an editable format for submission exclusively via electronic means, through the IT services made available on the institutional website by the Energy Services Manager (GSE).

With MD 16 June 2025, the deadlines from which companies can submit the communication form were defined.

This decree also introduces some amendments to MD 15 May 2025, including:

- detailing the procedures for filling in the communication forms for the acquisition of goods through financial leasing;
- specifying procedural deadlines for adapting to the new provisions;
- updating the communication form.

Excluded Investments

The provisions of the previous MD 24 April 2024 continue to apply:

- for investments completed in 2024;
- for investments completed in 2025 for which, as of 31 December 2024, order acceptance by the seller and the related payment of advances of at least 20% of the acquisition cost have been verified.

2. NEW COMMUNICATION FORM

The new communication form, attached to MD 15 May 2025 and replaced by MD 16 June 2025, consists of:

- a cover page for the identification details of the company and the type of communication;
- a section for the indication of information on investments in tangible assets referred to in Annex A of Law 232/2016 and the amount of the tax credit.

3. START DATE FOR SUBMISSION OF THE NEW FORM AND SUBMISSION PROCEDURES

The communication form referred to in MD 15 May 2025, updated by MD 16 June 2025, can be submitted:

- from 2:00 p.m. on 17 June 2025;
- exclusively through the telematic system for managing the measure available in the dedicated "Transition 4.0" section of the GSE website (www.gse.it), accessible via SPID;
- using the editable form available therein.

4. ACCESS PROCEDURE

Interested parties must electronically submit three communications to the GSE:

- **A preliminary communication**, to be sent in any case by 31 January 2026, indicating the total amount of investments intended to be made and the related reserved tax credit; the chronological order of submission of these communications determines the priority in resource reservation;
- **A preliminary communication with advance payment**. Specifically, within 30 days from the submission of the preliminary communication form, the company must resubmit the form indicating the date and amount of the payment related to the last installment of the advance to reach 20% of the acquisition cost (for goods acquired through financial leasing, the payment of installments to reach 20% of the acquisition cost is considered fulfilled upon signing the leasing contract and the commitment undertaken with the supplier by the leasing company with the purchase order subscription);
- **A communication of investment completion**, to be submitted by 31 January 2026 for investments completed by 31 December 2025, or by 31 July 2026 for those completed by 30 June 2026.

In case of resource exhaustion, communications will still be accepted, and companies may access the benefit if new funds become available, always respecting the chronological order of submission of the preliminary communications.

Companies that already communicated with the “old” 2025 investment form

For companies that, as of 15 May 2025 (date of publication of MD 15 May 2025), had already communicated investments through the form provided by the previous MD 24 April 2024, with completion dates after 31 December 2024, either preliminary or completion communications, a specific procedure is provided.

For resource reservation purposes, the chronological order of submission of the preliminary communication already sent is relevant, provided that by 17 July 2025 (i.e., within 30 days from 17 June 2025 identified by MD 16 June 2025 pursuant to Article 1 paragraph 3 of MD 15 May 2025), companies submit the communication form pursuant to MD 15 May 2025 either preliminary or completion.

Companies must fulfill the obligations to confirm the advance (within 30 days from the preliminary communication) and to complete the investments within the prescribed deadlines.

Companies that do not comply within the given deadlines must resubmit the communication form according to the new provisions, and for resource reservation purposes, the chronological order of submission of the new preliminary communication will be considered, thereby losing the priority related to the preliminary communication submitted under the provisions of MD 24 April 2024.

5. USE OF THE TAX CREDIT

Upon completion of the submission of the communication form, the company receives a receipt confirming the submission, indicating the reserved tax credit or the unavailability of resources.

The reserved tax credit is the maximum credit usable for compensation.

The tax credit actually usable is determined based on the lesser amount among the communicated credits.

5.1 START DATE FOR USE

The Ministry of Enterprises and Made in Italy sends the Revenue Agency, by the fifth working day of each month, the list of companies for the previous month, according to the chronological order of receipt of the preliminary communications, with the amount of the related tax credit usable for compensation, based only on the completion communications.

The credit can be used:

- from the tenth day of the month following the month in which the Ministry transmits the data to the Agency;
- in three equal annual installments.

5.2 COMPLETION OF THE F24 FORM

The tax code "7077" must be used in the F24 form, specific for investments in 4.0 tangible assets relating to 2025 subject to the resource limit pursuant to Article 1 paragraph 446 of Law 207/2024, indicating the year of completion of the investments (Revenue Agency Ruling 11 June 2025 No. 41).

Investments reserved in 2024

For investments in 4.0 tangible assets "reserved" by 31 December 2024 and made in 2025, for which the previous MD 24 April 2024 continues to apply, the tax code "6936" must be used (Revenue Agency Ruling 11 June 2025 No. 41).