

Partner di



To whom it may concern

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Reggio Emilia, April 15, 2024

MEMORANDUM N. 24/2024

Insight

Subject: Suspension of offsetting investment and R&D 4.0 tax credits

Art. 6 of DL 39/2024 introduced from March 30, 2024 (the date of the decree's entry into force) the obligation to submit specific communications to the Ministry of Enterprise and Made in Italy for the purpose of taking advantage of the tax credit for 4.0 investments and research and development, technological innovation, design and aesthetic conception.

In detail:

- for investments from 3/30/2024, a prior communication (with the total amount of investments to be made and the breakdown of the credit for use) and an ex post communication upon completion of the investments must be submitted;
- for investments made from 1.1.2024 to 29.3.2024, only the ex post communication of completion of investments needs to be submitted;
- for 2023 investments, the use of credits accrued but not yet used is subject to communication.

The terms and methods for sending these communications will be defined by a subsequent ministerial decree.

Pending the aforementioned ministerial decree, the Internal Revenue Service, through Resolution 12.4.2024 No. 19, suspended the use of the aforementioned credits in compensation.

Specifically, offsetting is suspended for the following codes related to 4.0 tax credits:

- code 6936 tax credit investment in tangible assets 4.0;
 - code 6937 tax credit investment in intangible assets 4.0;
- when "reference year" 2023 or 2024 is indicated in correspondence with them.
- With reference to research, development and innovation tax credits, the codes involved are:
 - code 6938 relating to tax credit investments in research and development, ecological transition, technological innovation 4.0;
 - code 6939 relating to the tax credit investments in research and development

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- increased for the Mezzogiorno (Southern Italy);
- code 6940 regarding Research and Development Investment Tax Credit - Incremental Measure for Investments in the Central Italy Earthquake Regions; when 2024 is indicated as the "reference year" in correspondence of the same.

The firm remains available for any clarifications.

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