

Partner di



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## **MEMORANDUM N. 27/2024**

### **Insight**

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#### **Subject: Offsetting 4.0 investment and R&D tax credits**

As a supplement to our Memorandum No. 25 of April 30, 2024, the following is clarified.

Recently, the Italian Revenue Agency, in the context of a specific FAQ, clarified that the suspension of the use of tax credits for investments in capital goods “4.0” for offsetting in the F24 form, provided for by the so-called “Save Accounts Decree,” does not affect those referring to investments made in 2021 and 2022 (including those booked by Dec. 31, 2022 and Nov. 30, 2023, respectively) for which the interconnection occurred in 2023 and 2024.

***In order to avoid blocking, the year of commencement of investment (2021 or 2022) should be reported in the F24 form instead of the year of interconnection (a “regime” rule).***

The Firm remains available for any clarifications.

***SGB & Partners - Commercialisti***

#### **SGB & Partners**

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