

Partner di



To whom it may concern

Of counsel

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Reggio Emilia, June 20, 2024

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## MEMORANDUM N. 31/2024

### Insight

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### **Subject: Suspended for 30 days the clearing of 4.0 and R&D credits pending the sending of communication data from the GSE to the Internal Revenue Service**

We are forwarding for your information the Internal Revenue Service's FAQ on the subject.

Avv. Francesca Palladi

Article 6 of Decree-Law No. 39 of March 29, 2024, stipulates that for the purpose of availing of tax credits for "Transition 4.0" investments, beneficiary companies are required to communicate in advance to the Ministry of Business and Made in Italy, electronically, the total amount of investments, the presumed distribution over the years of the credit and its fruition.

With the Directorial Decree of the Ministry of Business and Made in Italy of April 24, 2024 the communication models for the tax credits in question were updated, for the management of which the MIMIT makes use of the GSE (Gestore dei Servizi Energetici).

Taking into account the technical time required for the processing of communications by the GSE and the subsequent sending to the Agency, in order to avoid discarding F24 forms due to the absence of communications already sent by the company to the GSE but not yet transmitted by the latter to the Agency, as of the deadline of June 17, 2024, the issuance of receipts of F24 forms (in which the tax codes related to the credits "Transition 4. 0") for 30 days, pending the receipt of information on all communications sent until the 17th itself.

During this period, the Agency periodically checks whether the information from the GSE has been acquired and, if so, unblocks the F24 proxy while retaining the date of payment. In the absence of positive feedback in the 30 days, however, the F24 proxy will be discarded.

The Firm remains available for any clarification.

#### **SGB & Partners**

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