

Partner di



To whom it may concern

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Reggio Emilia, Oct. 22, 2024

MEMORANDUM N. 39/2024

Insight

Subject: Procedure for the amnesty of the omission of prior communication - 'INDUSTRY 4.0' investments

We would like to inform you that following the recently introduced regulations (Decree-Law No. 39/2024), it is necessary to regularize any omissions in the prior notice for investments in "Industry 4.0" capital goods.

The fulfillment is essential to safeguard the right to benefit from the tax credit.

In the event that such notification has not been made, it is possible to rectify the situation through the institution of remission in bonis, following the following steps:

- Verification of compliance with the substantive requirements of the regulations;
- Send the omitted prior notice by October 31, 2024 (for investments started from March 30, 2024);
- At the same time, pay the penalty of 250 euros by filling out the F24 Elide form.
 - In the "ERARIO ED ALTRO" section:
 - In the "type" field, enter the letter "R" In the "identifying elements" field, do not enter any value
 - In the "code" field, enter the tax code "8114"
 - In the "reference year" field, enter the year in which the expense was incurred that entitled the tax credit (in the format "YYYY")
 - In the "debit amounts paid" field, enter the amount of the penalty, i.e. €250

The regularization must take place before using the tax credit as an offset.

The Firm remains available for any clarifications.

SGB & Partners - Commercialisti

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