

Of counsel  
Dott. Sandro Guarnieri

*To whom it may concern*

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Reggio Emilia, Dec. 4, 2024

## MEMORANDUM N. 47/2024

Dott.ssa Clementina Mercati  
Dott.ssa Sara Redeghieri  
Dott.ssa Beatrice Cocconcelli  
Dott. Daniele Pecora  
Dott.ssa Veronica Praudi  
Dott.ssa Federica Lusenti  
Dott. Andrea Friggeri  
Dott.ssa Martina Carobbi  
Dott. Matteo Giovannini

### Insight

#### **Subject: Tax credit for purchase of environmentally sustainable products 2023-2024**

The aim is to encourage the use of recycled and biodegradable materials for packaging, reducing environmental impact and non-recyclable waste.

Avv. Francesca Palladi

All enterprises operating in Italy are eligible to enter provided that:

- They are duly registered and active with the business registry;
- Have purchased products made from materials from separate waste collection or biodegradable and compostable according to the UNI EN 13432:2002 standard.

The tax credit is 36 percent of the expenses incurred, with a maximum annual amount of 20,000 euros for each company.

In addition:

- The tax credit, granted under the De Minimis Regime, is alternative and cannot be combined with other benefits for the same items of expenditure provided by national, regional or European regulations.
- The tax credit contributes neither to the formation of income nor to the IRAP tax base. It must be reported in the tax return for the tax period in which the benefit was recognized and in the tax returns for subsequent periods until the period in which the use ends.
- The credit can be used exclusively by offsetting, starting from the tax period following the one in which the eligible expenses were incurred, following the date indicated in the MITE notice regarding the granting of the benefit.

#### **SGB & Partners**

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The tax credit applies on the purchase of the following products and packaging:

- Products made from materials from separate collection or other post-consumer circuits, including plastic packaging;



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- Primary and secondary packaging that is biodegradable and compostable according to UNI EN 13432:2002, including:
    - ✓ paper and cardboard packaging;
    - ✓ non-impregnated wood packaging;
    - ✓ primary and secondary packaging from the separate collection of paper;
    - ✓ primary and secondary packaging from the separate collection of aluminum;
    - ✓ primary and secondary packaging from the separate collection of glass.

Applications can be submitted at the dedicated counter until noon on December 20, 2024.

The Firm and Value Target remain available for any clarifications.

Best regards.

SGB & Partners – Commercialisti

Value Target

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