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To all
clients

Circular No. 08/2026
Bolzano, 13 January 2026

Subject: Notifications for Industry 4.0 investments by 31 January 2026

Important notifications in connection with the Industry 4.0 tax credit fall due by 31 January 2026. Some guidance follows:

As a reminder: as reported in our Circular no. 22 of 21 May 2025, three notifications have been required for Industry 4.0 investments since 1 January 2025. By regulation of 15 May 2025 the Revenue Agency published a dedicated form to be used for all three notifications. The three notification procedures are as follows:

1. Advance notification: before the investment begins, the planned investment and the corresponding amount must be notified. This notification establishes the ranking, i.e. the chronological order for the allocation of the limited funds available.

2. Confirmation notification: within 30 days of sending the advance notification, a further confirmation notification must be sent confirming that the down payment of at least 20% of the order value has also been made.

3. Final notification: finally, on completion of the investment and in any event by 31 January 2026 (for 2025 investments) or by 31 July 2026 (for investments made up to 30

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June 2026 where the advance notification was submitted by December 2025), a final notification must be sent.

Accordingly, we remind you that for all Industry 4.0 investments completed in 2025, the final notification must be made by 31 January 2026 at the latest, failing which the entitlement to offset the tax credit lapses.
Following submission of the final notification, the Ministry of Industry will notify the tax credit granted by the 5th of the following month, and the businesses concerned may use the offset from the 10th of the month after that. If the final notification is therefore made by 31 January, offsetting via form F24 should as a rule be possible from 10 March 2026. If the notification is submitted earlier and the Ministry of Industry transmits its communication to the Agency during January 2026, offsetting in form F24 may begin as early as 10 February 2026.

Advance notification and confirmation notification: a special situation arises in connection with investments in the first half of 2026 for which the 4.0 tax credit is still to be claimed and where a binding order was placed and a down payment of at least 20% made by the end of 2025.
For these investments the advance notification must, if not already done, be made by 31 January 2026 at the latest, and the confirmation notification referred to above must be sent within 30 days of sending the advance notification. If the investments are then made by 30 June 2026, the final notification must be sent by 31 July 2026.

We remain at your disposal for any further information.

Yours sincerely
Josef Vieider