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To all
clients

Circular

No. 13/2026

Bolzano, 31 January 2026

News in brief: simplified correction/addition of the CUP in electronic invoices – deadline for Industry 4.0 final notifications extended to the end of March

Two pieces of good news at the end of the month:

Correction/addition of the CUP:

Anyone working with the public administration will be familiar with this tiresome situation: sometimes only months after an invoice has been issued, the recipient points out that the unique project code (known as the “CUP”) should have been stated on the invoice for the supply or service, or that the code given contains an error and that the invoice unfortunately cannot be passed for payment as it stands. Since the electronic invoice could not be corrected, in such cases there was no alternative but to issue a credit note followed by re-issuing the invoice.

Largely unnoticed by the public, in December the Revenue Agency set up a new service by Regulation no. 563301/2025 which allows the CUP code to be corrected or added subsequently for invoices relating to transactions after 31 May 2023.

The service was activated on 27 January 2026 in the reserved area “Fatture e Corrispettivi”. The correction or addition may be made by the issuer of the invoice, by the recipient or by an authorised intermediary.



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Wherever our office holds authorisation to access the “Fatture e Corrispettivi” service, we can make these corrections or additions on request with just a few clicks if errors are identified after the invoice has been sent.

Corrections are possible for invoices which are still viewable on the portal; invoices which have already been rejected can no longer be corrected.

Extension of the deadline for Industry 4.0 final notifications 2025:

We informed you of this in our Circular no. 8/2026: for all Industry 4.0 investments completed by 31 December 2025, the final notification would have had to be made by 31 January 2026 at the latest. The GSE's access channels were evidently so overloaded in recent days that it was impossible to get through at all.

The government has now shown leniency here. By notice of 28 January 2026, the deadline for this final notification is extended to 31 March 2026.

Industry 4.0 and subsequent allocation of funds:

Businesses which made the initial notifications in the previous year but were then not awarded any funds by the GSE, and which may now receive a notification from the GSE regarding admission to the funding pot following the increase in funds, must

- send the confirmation notification within 30 days of receiving the notice, and
- also (where the investments were completed in the previous year) send the aforementioned final notification by 31 March 2026.

We remain at your disposal for any further information.

Yours sincerely

Josef Vieider