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To all
clients

Circular
No. 19/2026

Bolzano, 26 March 2026

Subject: Final notification to the GSE by 31 March 2026

With this letter we would like to remind you once again that the final notification to the GSE must be submitted by Tuesday, 31 March 2026 for those Industry 4.0 investments which were completed by 31 December 2025. The deadline concerns in particular businesses which:

- completed 4.0 investments in 2025;
- have already reserved the funds;
- or have received a notification regarding newly available funds (in this case a further confirmation within 30 days is also required).

Exempt from the notification requirement are all those investments for which a binding order with a down payment of at least 20% of the purchase price was already placed in 2024 and which still fall under the old 2024 notification rules.

As a reminder: use of the tax credit presupposes the proper submission of the final notification and the subsequent transmission of the data to the tax authorities. Only after transmission by the Ministry to the tax authorities can the credit be offset (payment code 7077). A failure to notify, or late notification, may result in the tax credit being unusable, offsets being rejected and its use being considerably delayed.

A special case is presented by those businesses which submitted a preliminary application for an Industry 4.0 investment in 2025 and also carried out the investment, but which, for lack of

budget funds, have not received any confirmation from the GSE to date. In practice they have submitted only the preliminary application but were no longer able to make the confirmation notification regarding the down payment.
The position here is as follows: without confirmation from the GSE, no effective reservation of funds has yet been concluded. Consequently there is currently no established entitlement to the tax credit, and neither the next stage of the procedure can be initiated nor can its use for tax purposes be prepared.

As always, we remain at your disposal for any further information and documentation.

Yours sincerely
Josef Vieider