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To all clients

Newsletter
No. 27/2026

Bolzano, 11 June 2026

Hyper-depreciation – GSE portal for the advance notifications open from 12 June 2026, 12:00

In our Circular No. 26/2026 of 8 May 2026 we informed you about the hyper-depreciation allowances for investments in new “Industry 4.0” assets and in facilities for the in-house production of energy from renewable sources, which were reintroduced by the 2026 Budget Act (Art. 1, paras. 427-436 G. 199/2025). At that time the operational guidelines for the GSE platform and the reporting forms were still pending.

Yesterday, on 10 June 2026, the competent ministry (MIMIT) issued the relevant directorate decree, which sets out the deadlines and forms for the mandatory notifications; at the same time the interministerial implementing decree of 7 May 2026 was published following its registration by the Court of Auditors. Accordingly, the following applies: **From Friday, 12 June 2026, 12:00, interested companies will be able to submit their advance notifications (**“comunicazioni preventive”**) via the GSE’s own portal.**

The advance notification serves to reserve the available funds. Access is via the restricted area

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("Area Clienti") of the GSE website using SPID or CIE, in accordance with the forms and instructions published by the GSE. The notification must specify, for each production site, in particular:

- the identification details of the company and the production site;
- the nature and amount of the planned investments;
- the expected date of interconnection or, in the case of energy plants, the date of commissioning.

During this initial phase, only the advance notification may be submitted. The functions for the subsequent notifications – the confirmation notification (within 60 days of receiving a positive response from the GSE, with proof of a deposit of at least 20% of the acquisition costs per item) and the final notification following interconnection (by 15 November 2028 at the latest) – will only be activated by a subsequent measure.

Please note: As the funds available are limited and are reserved through the advance notification in the order in which they are received, we recommend that companies which have already made, or are planning to make, eligible investments submit their advance notification as soon as possible. It is advisable to ensure in advance that you have access to the reserved area of the GSE and to have the details of the planned investments (type, amount, timetable) to hand.

In any case, the first-time application of the hyper-depreciation allowance is subject to a favourable outcome of the GSE's audits; for the further requirements and supporting documentation (sworn technical report, accounting certification, proof of interconnection) we refer you to our Circular No. 26/2026.

We remain at your disposal for any questions and for assistance in preparing and submitting the notifications.

Kind regards

Josef Vieider