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To all
clients

Newsletter
No. 30/2026

Bolzano, 19 July 2026

Subject: Mini-IRES of 20% for 2025 – Industry 4.0 and Transition 5.0 investments still possible until 2 November 2026

We already informed you last year about the so-called Mini-IRES or “IRES premiale”. As is well known, the Budget Act for 2025 provides, for the 2025 tax year, for a reduced IRES rate of 20% instead of 24%, provided that the statutory requirements are met.

In brief, the relief requires in particular that the company has not distributed at least 80% of the 2024 profit, that in 2025 it met the statutory requirements regarding the number of employees and the hiring of at least one employee on a permanent employment contract, that no statutory grounds for exclusion apply and that eligible investments are carried out.

The requirements relating to the retention of profits and to the workforce essentially concern periods which have already ended. As a rule, they can therefore no longer be made up for in 2026.

The following point, however, is particularly important: if the other requirements are met, the necessary investments in eligible assets may still be carried out up to the deadline for filing the tax return for 2025. For companies whose financial year corresponds to the calendar year, this deadline expires on **2 November 2026.**

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This means that businesses which in 2025 have not yet made any investments in Industry 4.0 or Transition 5.0, or have not made them to a sufficient extent, can still secure the application of the Mini-IRES, provided that the investments are realised for tax purposes in good time by 2 November 2026.

Eligible are new investments in new business assets which are used in production facilities located in Italy. These include in particular the tangible and intangible Industry 4.0 assets listed in Annexes A and B to Law No. 232/2016, as well as assets which, within the framework of an innovation project under Art. 38 of Legislative Decree No. 19/2024, make possible the reduction in energy consumption provided for therein. Acquisition by way of finance leasing is also permitted.

The minimum amount required corresponds to the higher of the following values:

- 30% of the profit retained in 2024;
- 24% of the balance sheet profit for 2023;
- in any case at least Euro 20,000.

For the timing of realisation, reference must in principle be made to Art. 109 TUIR. Decisive are therefore in particular the delivery or the transfer of the asset or the completion of the works. In the case of leasing, reference must be made to the delivery of the asset.

A mere order or down payment is therefore not sufficient. What matters is that the investment is deemed to have been realised for tax purposes by 2 November 2026.

The investment requirement for the Mini-IRES must be distinguished from the use of the Industry 4.0 and Transition 5.0 tax credits. For the reduced IRES rate it is therefore in principle not decisive whether a tax credit has actually been applied for or used for the asset in question. The asset and the investment project must, however, meet all the substantive and technical requirements provided for the Mini-IRES.

<u>We therefore recommend that all companies which already meet the requirements regarding retained earnings and the increase in the workforce examine whether, by means of investments which can still be carried out by 2 November 2026, the Mini-IRES for 2025 can still be claimed.</u>

We remain at your disposal for any questions.

Kind regards

Josef Vieider

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