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To all
clients

Circular
No. 30/2025

Bolzano, 23 June 2025

Subject: Industry 4.0 – resubmission of the advance notifications for 2025 investments by 16 July 2025 using new forms – new offsetting code

We last informed you about the changes to the tax credits in the area of Industry 4.0 in our Circular No. 22 of 21 May 2025, to which we expressly refer again here.

As already communicated, the Industry 4.0 investment incentives in 2025 are subject to a spending cap in the State budget of a paltry EUR 2.2 billion, unless a binding order together with a down payment of at least 20% was placed by the end of 2024. In order not to lose track of this expenditure, three notifications were introduced by the Decree of 15 May 2025: an advance notification, a confirmation notification and a final notification. It is hardly possible to have more bureaucracy than this!
And anyone who, as from 1 January 2025, has already submitted an initial advance notification using the notification form as established by the Italian Revenue Agency last year by the Decree of 24 April 2024 must now submit this advance notification again using a new notification form, as established on 15 May 2025, in order to secure their own ranking in the allocation of the scarce funds.

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In the meantime, the relevant portal for entering the new notifications was activated on 17 June 2025, and the advance notifications can therefore also be resubmitted. 16 July 2025 has been set as the final deadline for the resubmission of these advance notifications made as from 1 January 2025.

Please note: anyone who placed a binding order by 31 December 2024 and also made a down payment of 20% does not have to submit a second advance notification. In such a case, the first advance notification using last year's form is sufficient, because – as shown above – that person is not subject to the new spending cap. Of course, a final notification must always be filed!

Incidentally: anyone who has not yet prepared any advance notification at all for this year and now wishes to claim a tax credit for a 2025 investment meeting the „Industry 4.0“ requirements for the first time will be bitterly disappointed: since 18 June 2025, that is one day after its activation, the portal has been displaying the message that all funds have been exhausted.

Our recommendation:

- For advance notifications made in the period between 1 January and 15 May 2025, the resubmission must in any case be carried out by 16 July 2025; this is intended to preserve the original ranking. Whether this actually ensures access to the incentive will depend on how many taxpayers had already applied for the incentive by that date and now also confirm their application again.
- And for new investment projects for which no notification whatsoever has yet been made, an advance notification must also be recommended despite the empty coffers, because the government has to date at least not ruled out topping up the funds again.

Incidentally, the payment code for offsetting the tax credits for the year 2025 has also been established in the meantime: 7077. However, this applies only to the 2025 tax credits, which may be offset at the earliest as from 10 August 2025 (see our Circular No. 22). For earlier credits in the area of Industry 4.0, and also for those relating to 2025 with notification and a down payment of 20% already made last year, which are therefore not subject to the new spending cap, the previous payment code 6936 remains in force.

We will gladly assist you with any submission of the above-mentioned applications.

For further information, we again refer you to our Circular No. 22/2025.

Yours sincerely

Josef Vieider