



## NEWSLETTER NO. 07 - 2024

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### NEW DISCLOSURE FORMS FOR THE USE OF TAX CREDITS FOR OPERATING ASSETS AND R&D

The Italian Ministry of Enterprises and Made in Italy issued a decree approving the forms for the disclosure of data and other information relating to tax credits for:

- investments in 4.0 operating assets (pursuant to article 1 (1057-bis to 1058-ter) of the Italian law no. 178/2020);
- investments in research and development activities, technological innovation, design, and aesthetic development (pursuant to article 1 (200, 201 and 202) of the Italian law no. 160/2019), including technological innovation activities to achieve the 4.0 digital innovation and ecological transition goals (pursuant to article 1 (203), forth sentence, 203-quinquies and 203-sexies of the Italian law no. 178/2020).

The measure became necessary to allow companies to offset the above-mentioned tax credits, which for investments relating to the 2023 or 2024 reference year were suspended (Italian tax authority resolution no. 19/E/2024) in anticipation of the ministerial provisions on the new disclosure obligations (pursuant to article 6 (1) of the Italian law-decree no. 39/2024).

### DISCLOSURE FORMS

The following disclosure forms were approved by the decree:

- Annex 1: tax credits form

for investments in new operational assets, comprising a title page containing the company's identification data and two sections reporting information relating to investments in tangible and intangible assets (annex A and annex B to the Italian law no. 232/2016).

- Annex 2: tax credits form for investments in research and development, technological innovation, design, and aesthetic development, comprising a title page containing the company's identification data and four sections reporting information relating to investments in various eligible activities.

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### SUBMISSION OF FORM

The disclosure form must be submitted in advance by the company to report the total amount of investments planned as of 30 March 2024 and the assumed breakdown of the tax credit over the business years.

Upon completion of the investments, the same form must be submitted again to update the information reported in advance.

For investments made as of 1 January 2023 and until 29 March 2024 the form is submitted upon completion of the investments only.

The decree emphasizes that the submission of the disclosure forms is a prerequisite to benefit from the tax credit in question.

Please be reminded that for investments made in the years prior to 2023, the Italian tax authority clarified in the FAQs published on 16 April that there is no obligation for advance disclosure for investments made no later than 2022 and that the respective tax credit can be set off through the F24 payment form by specifying the tax payment code "6936" and the year in which the investment started.

### HOW TO FILL OUT AND SEND THE DISCLOSURE FORMS

The editable disclosure forms are available for download on the corporate website of *Gestore dei Servizi Energetici GSE S.p.A.* (direct link for download: [Modulo 1](#) - [Modulo 2](#)).

Once the template pdf file is downloaded, it must be opened with *Acrobat Reader* and *Javascript* execution must be authorized, if requested.

Each pdf file must be electronically signed with a valid electronic signature certificate issued by a *Certification Authority* (please visit <https://www.agid.gov.it/en/platforms/qualified-electronic-signature/qualified-certification-service-providers>).

Each disclosure notice must be submitted separately by certified e-mail (PEC) to [transizione4@pec.gse.it](mailto:transizione4@pec.gse.it).

In no case the pdf file must be printed and signed with a handwritten signature. Therefore, the pdf files to be attached to the certified e-mail (PEC) must not be saved as images or created from scanned pages, but only by saving duly filled-out pdf files.