



DGTAX FLASH

TAX CREDITS SPECIAL

THE 2021 BUDGET LAW ENVISAGES, UNTIL 2022, THE POSSIBILITY FOR COMPANIES TO TAKE ADVANTAGE OF SEVERAL TAX CREDIT TYPES. EACH TYPE HAS A PROPER CALCULATION BASIS, DIFFERENT PERCENTAGES AND MAXIMUM EXPENDITURE THRESHOLDS. THE TAX CREDITS CAN BE USED EXCLUSIVELY IN F24 COMPENSATION; IN 3 ANNUAL INSTALLMENTS

RESEARCH AND DEVELOPMENT

FOR INDUSTRIAL RESEARCH AND DEVELOPMENT ACTIVITIES AND EXPERIMENTAL DEVELOPMENT IN THE SCIENTIFIC OR TECHNOLOGICAL FIELDS CREDITS ARE EQUAL TO 25% FOR LARGE ENTERPRISES, 35% FOR MEDIUM ENTERPRISES, 45% FOR SMALL ENTERPRISES

TECHNOLOGICAL INNOVATION

EQUAL TO 10%, FOR TECHNOLOGICAL INNOVATION ACTIVITIES, INCREASED TO 15% IF SUCH INNOVATIONS ENABLE THE REACH OF A GOAL FOR ECOLOGICAL TRANSITION OR DIGITAL 4.0 INNOVATION

DESIGN AND AESTHETIC CONCEPTION

EQUAL TO 10%, FOR DESIGN ACTIVITIES CARRIED OUT BY COMPANIES OPERATING IN THE TEXTILE AND FASHION, FOOTWEAR, EYEWEAR, JEWELRY, FURNITURE AND CERAMICS, FOR THE CONCEPTION AND CREATION OF NEW PRODUCTS

DOCUMENTATION CERTIFICATION

THE ACTUAL EXPENSES AND THEIR CORRESPONDENCE WITH THE ACCOUNTING DOCUMENTS MUST BE CERTIFIED BY AN AUDITOR

TAX PROFILES

THE TAX CREDIT DOES NOT CONTRIBUTE TO THE FORMATION OF IRES, IRPEF, OR IRAP AND CAN BE COMBINED WITH OTHER BENEFITS, IN THE SAME COST AREA, PROVIDED THAT IT DOES NOT EXCEED THE COST INCURRED

FOR MORE INFORMATION PLEASE CONTACT

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