

## *Ancillary work*

The corrective decree of the Jobs Act, confirming the entry into force of the new prior notification of vouchers: the accessory work performance must be preceded by at least 60 minutes from a report made by the customer by text message or e-mail with details precise times and places where the activity will be carried out. Farmers must report the same data and the duration of the service, with reference to a time period which may not exceed seven days.

## *Training innovation*

The development of new training programs is beyond the scope of research and development for which it is recognized the tax credit. This is, in short, what emerges from the Resolution. 80/E of the Revenue, after seeking an opinion to the Ministry of Economic Development.

## *Industry Plan 4.0*

The National Plan Industry 4.0 was presented on September 21<sup>st</sup> in Milan and aims to increase the flexibility, speed, productivity, quality and responsibility of companies. For the implementation of the plan are provided facilities including a super-depreciation of 250%. It aims to achieve significant increases in the following terms:

- **Flexibility**, through the production of small lots to the costs of large scale;
- **Speed**, through the immediate transition from prototype to series production using innovative technologies;
- **Productivity** through reduced set-up times, reduced errors and downtime;
- **Quality**, by means of sensors that monitor the real-time production and reduce waste;
- **Product competitiveness** through increased functionality arising from the Internet of things.