

Partner di



To whom it may concern

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Reggio Emilia, lì Jan. 17, 2024

## MEMORANDUM N. 5/2024

### Deadline/Fulfillment

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Dott.ssa Clementina Mercati  
Dott.ssa Sara Redeghieri  
Dott.ssa Federica Lusenti  
Dott. Paolo Caprari  
Dott.ssa Beatrice Cocconcelli  
Dott. Daniele Pecora  
Dott.ssa Veronica Praudi  
Dott.ssa Martina Carobbi

### Oggetto: Advertising bonus and submission of investment declaration 2023

#### 1. ADVERTISING BONUS 2023

In order to be eligible for the relief under consideration, interested parties must have submitted the "Communication for access to tax credit," containing data on investments made/to be made in the year, with a "reservation" character (for 2023, the "reservation" was to be made from March 1 to March 31, 2023).

It should be recalled that as of 2023, in light of the provisions contained in Article 25-bis, Decree Law No. 17/2022, the original operation of the so-called "advertising investment bonus" introduced for the first time in 2018 by Article 57-bis, Decree Law No. 50/2017 and temporarily amended for the years 2020, 2021 and 2022 was restored.

In general, please note that the tax credit is granted:

- vis-à-vis companies, self-employed persons and non-commercial entities;
- exclusively in relation to investments made in advertising campaigns in the **daily and periodical press, including online**, (for 2023, advertising investments on local and national, analog and digital television and radio broadcasters are excluded from the facility) that consist in the purchase of advertising space and commercial advertisements; pursuant to Article 3, paragraph 1, Presidential Decree No. 90/2018, the newspapers where the investments are made must be registered with the Court, or with the ROC and equipped, in any case, with the figure of the Editor-in-Chief.
- to the extent of 75% of the incremental value of investments made in 2023 compared to 2022;
- provided that the total amount of advertising investments made in 2023 exceeds the amount of similar investments made in the same media in 2022 by at least 1 percent;
- within the overall maximum expenditure limit of 30 million euros annually;
- in compliance with EU Regulations on "de minimis" aid.

#### SGB & Partners

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## **2. SUBMISSION OF INVESTMENT STATEMENT 2023**

The "**Substitute statement regarding investments made**" with which to declare the actual realization of the investments indicated in the "reservation" Notice, as ordered by the Department of Information and Publishing, should be submitted from **January 9 to February 9, 2024**.

Please note that the determination of the tax credit due to the individual applicant is made on the basis of the data on the **investments actually made**.

The telematic substitute declaration form must be submitted through the telematic services of the Internal Revenue Service, through the appropriate procedure available in the section of the reserved area "Services for" under "Communicate," accessible with Public Digital Identity System (SPID), National Service Card (CNS) or Electronic Identity Card (CIE).

The amount of the tax credit actually usable by each beneficiary will be determined by the Department of Information and Publishing in a special Provision that can be consulted on its website.

The recognized tax credit will then be usable exclusively by offsetting through the F24 form (tax code "6900"), to be submitted through the telematic services of the Revenue Agency starting from the fifth working day following the publication of the list of admitted subjects.

The firm remains available for clarification.

***SGB & Partners – Commercialisti***

### **SGB & Partners**

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