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To whom it may concern

Of counsel

Dott. Sandro Guarnieri

Reggio Emilia, Feb. 27, 2024

Dott. Corrado Baldini

Dott. Marco Guarnieri

Dott. Paolo Fantuzzi

MEMORANDUM N. 17/2024

Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghieri

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott.ssa Beatrice Cocconcelli

Dott. Daniele Pecora

Dott.ssa Veronica Praudi

Dott.ssa Martina Carobbi

Deadline/Fulfillment

Avv. Francesca Palladi

Subject: The reservation of the Advertising Bonus 2024

Article 57-bis, DL No. 50/2017 introduced a specific tax credit, related to "advertising campaigns" put in place by companies, noncommercial entities and self-employed workers, concerning expenses for the purchase of advertising space and/or commercial advertisements made through:

- periodical press - daily (national or local) including "online";
- local television - radio stations (analog or digital).

Over time, the facility has undergone a series of amendments, and **as of 2023**, with Art. 25-bis, DL no. 17/2022, so-called "Energy Decree," the Legislature:

- reinstated the ordinary facilitative regime (tax credit equal to 75% of the incremental value of the investments made) and the prerequisite of a minimum 1% increase in advertising investment, compared to the previous year's investment, as a requirement to access the bonus;
- eliminated from eligible advertising investments those made on analog and digital television and radio stations.

As stipulated in Art. 5, DPCM No. 90/2018, interested parties must submit, **in the period 01.03.2024 - 31.03.2024** of each year, an application to be sent, through the telematic services of the Revenue Agency (Fisconline / Entratel) using the appropriate form.

By Order dated 15/02/2024, the Department of Information and Publishing, considering that for 2024 the aforementioned deadline coincides with the Easter holidays, extended the same from 31/03/2024 to 02/04/2024.

SGB & Partners

Sede legale

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The determination of the eligible tax credit will then be made on the basis of the investments actually made, which must be reported in the same manner as used for the reservation. The "Substitute statement regarding investments made" in 2024 should be sent from 09.01.2025 to 09.01.2025.

The firm remains available for any clarifications.

Kind regards.

SGB & Partners - Commercialisti

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