

To whom it may concern



Reggio Emilia, June 10, 2025

MEMORANDUM N. 39/2025

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Insight

Subject: Sponsorship bonus third quarter 2023 - Application for access by August 5, 2025

The Department of Sports has announced that from 12 noon on June 5, 2025, and until 11:59 p.m. on Aug. 5, 2025, the online platform for submitting applications for recognition to take advantage of the tax credit for sports sponsorships for operations carried out **in the third quarter of fiscal year 2023** will be active.

The application for recognition of the above grant must be made through the online platform:

<https://www.sportgov.it/sponsorizzazioni2023-3/>

The recipients of the measure are the self-employed, businesses and non-commercial entities that have made investments in advertising campaigns, including sponsorships, vis-à-vis leagues that organize national team championships or professional sports clubs and amateur sports clubs and associations registered in the National Register of Amateur Sports Activities (which replaced the former CONI Register), meeting the following requirements:

- that are operating in disciplines eligible for the Olympic and Paralympic Games;
- who carry out youth sports activities;
- beneficiary entities whose revenues, referred to in Article 85 paragraph 1 letters a) and b) of the TUIR, related to the 2022 tax period and in any case produced in Italy, are at least equal to 150,000 euros and not exceeding 15 million euros;
- the investment in advertising campaigns must be of a total amount not less than 10,000 euros (excluding VAT).

The grant, which is granted in the form of a tax credit, is equal to 50 percent of expenses for investments made from July 1, 2023, through Sept. 30, 2023.

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Please note that in case of insufficient available resources compared to the accepted applications, the allocation among beneficiaries will be made in proportion to the tax credit abstractly due.

Therefore, the time criterion of sending the request is not valid.

The Firm remains available for any clarifications.

SGB & Partners - Commercialisti

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