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To whom it may concern

Reggio Emilia, March 10, 2026

MEMORANDUM N. 23/2026

Scadenza/Adempimento

Subject: 2026 advertising bonus reservation

Article 57-bis of Decree Law No. 50/2017 introduced a specific tax credit linked to “advertising campaigns” carried out by companies, non-commercial entities, and self-employed workers, concerning expenses for the purchase of advertising space and/or commercial advertisements carried out through:

- Periodical press - daily newspapers (national or local), including online editions;
- Local television and radio stations (analog or digital).

Over time, the subsidy has undergone a series of changes and, **from 2023**, with Article 25-bis of Decree Law No. 17/2022, known as the “Energy Decree,” the legislator:

- reinstated the standard tax relief scheme (tax credit equal to 75% of the incremental value of investments made) and the requirement of a minimum 1% increase in advertising investment compared to the previous year's investment as a condition for accessing the bonus;
- has eliminated investments in analog and digital television and radio broadcasters from eligible advertising investments.

As provided for in Article 5 of Prime Ministerial Decree No. 90/2018 and in the Provision of the Presidency of the Council of Ministers - Department for Information and Publishing 23.2.2026, interested parties must submit an application **between March 2, 2026, and April 1, 2026**, to be sent via the Revenue Agency's electronic services (Fisconline/Entratel) using the appropriate form.

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The tax credit due will then be determined on the basis of the investments actually made, which must be communicated using the same method used for the reservation. The “Substitute declaration relating to investments made” in 2026 must be sent, unless subsequently amended, between January 9, 2027, and February 9, 2027.

The Firm remains available for any clarifications.

SGB & Partners – Commercialisti

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