

Of counsel

Dott. Sandro Guarnieri

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott.ssa Katia Borghi

Dott. Matteo Giovannini

Dott.ssa Nunzia Riviaccio

Avv. Francesca Palladi

To whom it may concern

Reggio Emilia, March 17, 2026

MEMORANDUM N. 24/2026

Insight

Subject: 2024 Sports Sponsorship Bonus

1) Premise

As part of the so-called “Omnibus Decree” (Decree-Law No. 113/2024, Art. 4), the legislature has extended the **tax credit for sports sponsorships to advertising investments made between August 10 and November 15, 2024.**

2) Beneficiaries

- Businesses (of any size and legal structure)
- Self-employed individuals
- Non-profit organizations

3) Eligible Recipients of Sponsorship

- Leagues that organize national team championships in Olympic and Paralympic sports
- Professional sports clubs
- Amateur sports clubs and associations registered with CONI, active in sports eligible for the Olympic and Paralympic Games, and engaged in youth sports activities.

Investments targeting entities that apply the flat-rate tax regime under Law No. 398/91 are not permitted.

SGB & Partners

Sede legale

Via Meuccio Ruini, 10

42124 Reggio Emilia

CF e Piva 01180810358

Tel. +39 0522 941069

Fax +39 0522 941885

Mail info@sgbstudio.it

Web www.sgbstudio.it

4) Eligible investments

Parameter	Requirement
Reference period	From August 10, 2024, to November 15, 2024
Minimum total amount	€10,000 (excluding VAT)
Type	Advertising campaigns, including sponsorships
Payment method	Bank or postal transfer or traceable payment methods (Art. 23, Legislative Decree No. 241/97)

Multi-year contracts

In the case of multi-year sponsorship contracts (e.g., a contract entered into on September 1, 2023, for 36 months), **the tax credit applies only to invoices paid between August 10 and November 15, 2024**, provided that the contract is in effect during that period.

5) Amount of the Tax Credit

The tax credit is granted in the amount of **50% of the investments made** (excluding VAT).

The benefit is granted up to a **maximum total limit of €7,000,000**. If available resources are insufficient to cover eligible requests, the credit will be **allocated proportionally among all beneficiaries**, with an individual limit per entity equal to 5% of the total annual resources.

The tax credit may be used **exclusively for offsetting purposes** via Form F24, using **tax code 6954**.

6) Application Procedure

Applications must be submitted **by April 18, 2026**.

The order in which applications are received does not matter. All applications received by the deadline will be evaluated according to the eligibility criteria.

Applications must be submitted exclusively through the platform available on the Department of Sports website:

<https://www.sportgov.it/sponsorizzazioni2024/it/home/>

A separate application must be submitted for each invoice issued and paid.

SGB & Partners

Sede legale
Via Meuccio Ruini, 10
42124 Reggio Emilia
CF e Piva 01180810358

Tel. +39 0522 941069
Fax +39 0522 941885
Mail info@sgbstudio.it
Web www.sgbstudio.it



For example, if 5 invoices were issued and paid for a single sponsorship agreement during the eligible period, 5 separate applications must be submitted (using the same registration profile).

Our firm is available to answer any questions you may have.

SGB & Partners – Commercialisti

SGB & Partners

Sede legale

Via Meuccio Ruini, 10

42124 Reggio Emilia

CF e Piva 01180810358

Tel. +39 0522 941069

Fax +39 0522 941885

Mail info@sgbstudio.it

Web www.sgbstudio.it