

Advertising bonus

31/01/2024

**MILAN**

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**NEWSLETTER**

**INFORMATION LETTER N.05/2024**

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Disegno di Legge *“Capitali”*

**Advertising bonus**

In order to benefit from the **tax credit for advertising investments made in 2023**, subjects that have submitted the preliminary communication for accessing the incentive should submit - **by February 9th 2024** - a specific **substitute declaration** to confirm the “reservation” [[1]](#footnote-1).

In general, it is reminded that the following subjects are eligible for the tax credit:

* **companies** (regardless of legal form, size and accounting regime adopted);
* **self-employed workers** (including regulated professions);
* **non-commercial entities**.

The substitute declaration form should be submitted **electronically**, through the dedicated procedure available in the reserved area section of the Tax Authority’s website[[2]](#footnote-2).

* **Amount of the tax credit**

The tax credit is granted at a rate of **75% of the incremental value** of investments made in advertising campaigns, exclusively in daily and periodical print **media**, including on-line, up to a **maximum expenditure of € 30 million per year**, if there is a **minimum increase of 1%** in advertising investments, compared to the previous year[[3]](#footnote-3).

* **Utilization method of the tax credit**

The tax credit actually available to each applicant will be subsequently determined by a specific **measure** of the Department for Information and Publishing, which will be published on the institutional website of the Department itself.

The recognized tax credit can be used **only for offsetting**, through form *F24* (**tax code “6900”**), to be submitted via the Tax Authority’s electronic services starting from the fifth working day following the publication of the list of eligible subjects[[4]](#footnote-4).

Inizio modulo

Fine modulo

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Our Firm remains at disposal for any further clarification.

Studio Nicolini Commercialisti Associati

Milan, 31 January 2024

The information contained in this Information letter has a mere general and informative scope and does not constitute an advice on the subjects covered.

Our Firm remains at complete disposal for any additional information.



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1. The instructions for completing the form and the website of the Italian Tax Authority, indeed, provide that the substitute declaration regarding the investments made should be submitted by February 9 of the subsequent year following the reference year of the incentive (for which the communication for access has been submitted); for the year 2023, the communication should have been submitted in March 2023. [↑](#footnote-ref-1)
2. Under section *"Servizi per”*, in the item *"Comunicare”*, accessible with the Public Digital Identity System (*SPID*), National Services Card (*CNS*) or Electronic Identity Card (*CIE*). [↑](#footnote-ref-2)
3. Advertising investments made on television and radio broadcasters, analog or digital, are no longer eligible for the incentive. [↑](#footnote-ref-3)
4. The incentive is granted, however, in compliance with the ***de minimis***regime. [↑](#footnote-ref-4)