

Partner di



To whom it may concern

Of counsel

Dott. Sandro Guarnieri

Dott. Corrado Baldini

Dott. Marco Guarnieri

Dott. Paolo Fantuzzi

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

Avv. Francesca Palladi

Reggio Emilia, June 11, 2024

MEMORANDUM N. 29/2024

Insight

Subject: Sponsorship bonus 2023 - Application for access by August 10, 2024

Budget Law December 29, 2022 No. 197, Art. 1, Paragraph 615(a), made amendments to Article 9, Paragraph 1, of Decree Law No. 4 of January 27, 2022, converted, with amendments, by Law No. 25, and extended the tax credit, already provided for the year 2022, also for investments made between January 1 and March 31, 2023, providing that the recognized contribution, in the form of a tax credit, cannot, however, exceed 10,000.00 euros per applicant

Recipients of the measure are the self-employed, businesses and noncommercial 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) that meet 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 Consolidated Income Tax Law approved by Presidential Decree No. 917 of December 22, 1986, related to the 2019 tax period and in any case produced in Italy, are at least equal to 150,000.00 euros and not exceeding 15 million euros;
- the investment in advertising campaigns must be of a total amount not less than €10,000.00.

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

The grant, recognized in the form of a tax credit, is equal to 50 percent of investments made from January 1, 2023, through March 31, 2023.



Partner di



From 12 p.m. on June 11, 2024, and until 11:59 p.m. on Aug. 10, 2024, the platform for submitting applications for recognition to take advantage of the tax credit related to sports sponsorships based on operations carried out in the **first quarter of fiscal year 2023** will be active.

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

www.sportgov.it/sponsorizzazioni2023/

It should be noted that this procedure only concerns requests pertaining to the first quarter of 2023 and not the third quarter of 2023, which will be the subject of a subsequent procedure.

The firm remains available for any clarifications.

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