

To whom it may concern



Reggio Emilia, Jan. 16, 2025

MEMORANDUM N. 3/2025

Deadline/Fulfillment

Of counsel

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Subject: Advertising bonus and submission of investment declaration 2024

1. ADVERTISING BONUS 2024

In order to benefit from the relief in question, interested parties must have submitted the “Communication for access to the tax credit,” containing data on the investments made/to be made in the year, of a “reservation” nature (for 2024, the “reservation” was to be made from March 1 to March 31, 2024).

It should be recalled that as of 2023, in light of the provisions contained in Article 25-bis, Decree Law No. 17/2022, the original operability of the so-called “advertising investment bonus” introduced for the first time in 2018 by Article 57-bis, Decree Law No. 50/2017 and temporarily amended for the years 2020, 2021 and 2022 was restored.

In general, please note that the tax credit is granted:

- vis-à-vis businesses, self-employed persons and non-commercial entities;
- exclusively in relation to investments made in advertising campaigns in the daily and periodical press, including online, which consist of the purchase of advertising space and commercial advertisements; pursuant to Article 3, paragraph 1, Presidential Decree No. 90/2018, the newspapers where the investments are made must be registered with the Court, or with the ROC and equipped, in any case, with the figure of the Editor-in-Chief.
- to the extent of 75% of the incremental value of investments made in 2024 compared to 2023;
- provided that the total amount of advertising investments made in 2024 exceeds the amount of similar investments made in the same media in 2023 by at least 1%;
- within the maximum total expenditure limit of 30 million euros annually;
- in compliance with EU Regulations on “*de minimis*” aid.

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2. SUBMISSION OF INVESTMENT STATEMENT 2024



The “**Substitute statement regarding investments made**” with which to declare the actual realization of the investments indicated in the “reservation” Notice, as ordered by the Department of Information and Publishing, must be submitted **from January 9 to February 10, 2025 (falling on a Sunday, February 9).**

Please note that the determination of the tax credit due to the individual applicant is made on the basis of the data on the **investments actually made**.

The telematic substitute declaration form must be **submitted through the telematic services of the Agenzia delle Entrate**, through the appropriate procedure available in the section of the reserved area “Services for” under “Communicate,” which can be accessed with Sistema pubblico di identità digitale (SPID), Carta nazionale dei servizi (CNS) or Carta d'identità elettronica (CIE).

The amount of the tax credit actually usable by each beneficiary will be determined by the Department of Information and Publishing in a special Provision that can be consulted on its website.

The recognized tax credit will then be usable exclusively by offsetting through the F24 form (tax code “6900”), to be submitted through the telematic services of the Revenue Agency starting from the fifth working day following the publication of the list of eligible subjects.

The Firm remains available for any clarifications.

SGB & Partners – Commercialisti

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