



To whom it may concern

Reggio Emilia, March 07, 2025

MEMORANDUM N. 21/2025

Deadline/Fulfillment

Subject: The reservation of the 2025 Advertising Bonus

Of counsel

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Article 57-bis, DL No. 50/2017 introduced a specific tax credit, related to “advertising campaigns” put in place by companies, noncommercial entities and self-employed workers, concerning expenses for the purchase of advertising space and/or commercial advertisements made through:

- periodical press - daily (national or local) including “online”;
- local television - radio stations (analog or digital).

Over time, the facility has undergone a series of amendments, and **as of 2023**, with Article 25-bis, DL No. 17/2022, the so-called “Energy Decree,” the Legislature:

- reinstated the ordinary concessionary regime (tax credit equal to 75 percent of the incremental value of investments made) and the prerequisite of a minimum 1 percent increase in advertising investment, compared to the previous year's investment, as a requirement for access to the bonus;
- eliminated from eligible advertising investments those made on television and radio stations, analog and digital.

As provided for in Art. 5, DPCM No. 90/2018, interested parties will have to submit, **during the period March 01, 2025 – March 31, 2025** of each year, an application to be sent, through the telematic services of the Revenue Agency (Fisconline/Entratel) using the appropriate form.

The determination of the due tax credit will then be made on the basis of the investments actually made, which must be reported in the same manner used for

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the reservation. The “Substitute statement regarding investments made” in 2025 should be sent from January 01, 2026 to February 09, 2026.

The Firm remains available for clarification.

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