Comploj Vieider Lorenzon
Lechner Zanellato

PDC Partner
Wirtschaftsprüfer und Steuerberater
Dottori Commercialisti

Senior partner
Dott. Lodovico Comploj
Dott. Emilio Lorenzon
Dott. Josef Vieider
Dott. Alessandro Zanellat
Dott. Martin Lechner

Wirtschaftsprüfer und
Steuerberater / Dottori
Dott.ssa Elena Gattolin
Dott.ssa Sabrina Tabiador
Dott.ssa Monika Mattivi
Dott. Nicola Sartori
Dott. Roberto Dal Canton
Dott. Thomas Pichler
Dott. Samuel Vittur
Dott. Christian Gentilini
Dott. Stefan Lanznaster
Dott.ssa Martina Santin
Dott.ssa Serena Giacomo
Dott. Lorenz Bonadio
Dott.ssa Giulia Fortin

Bilanzbuchhalter / Esper
Dott. Antonio Gocev

To all
clients

Circular
No. 10/2023

Bolzano, 28 January 2023

Subject: Advertising bonus for 2022 – send the affidavit on the expenses actually incurred in 2022 by 9 February 2023

We have informed you about the so-called advertising bonus in several circulars. As is known, a booking application for the planned advertising expenses of 2022 had to be filed by 8 April 2022. The eligibility requirements for the subsidy in 2022 were essentially identical to those of the previous year, since for the years 2021 and 2022 the original requirement that only the increase in advertising expenses is subsidised was temporarily abolished. On the basis of the applications filed by 8 April last year, the Department for Information and Publishing already published on 4 May 2022 a 684-page list of the admitted undertakings, also indicating the tax credit theoretically due which, in view of the limited funds available, does not amount to the promised 50% this year either, but ranges between 5,8% and 9,5% of the expenses declared. At the following internet address you can check whether your own undertaking has been admitted to the subsidy and which amount has been granted:
https://www.informazioneeditoria.gov.it/media/3729/elenco-dei-soggetti-richiedenti-_-bonus-2022.pdfhttps://www.informazioneeditoria.gov.it/media/3729/elenco-dei-soggetti-richiedenti-_-bonus-2022.pdf

However, in order actually to receive the tax credit, an affidavit on the expenses actually incurred in 2022 must be sent electronically, using the relevant form of the Italian Revenue

39100 Bozen, via F.Crispi / F.-Crispi-Straße 9
tel +39 0471 288333, fax +39 0471 272521
e-mail info@pdc-partner.it

20121 Milano / Mailand
Foro Buonaparte 70
tel +39 02 36687469

39036 Stern / La Villa di Badia
Str. Ninz 63
tel +39 0471 847360

Agency, by 9 February 2023 at the latest. For the purpose of allocating the expenses to the year 2022, the accrual principle applies to undertakings, whereas for members of the professions the cash principle is applied. In practice, therefore, in the case of undertakings those advertising services are taken into account which were also printed or broadcast in 2022, irrespective of their invoicing and payment. No supporting documents or invoices whatsoever are to be enclosed with the affidavit itself. However, these must be retained for any control purposes.

On the basis of the affidavits sent, a further list will then be drawn up of the undertakings and members of the professions actually entitled to the tax credit. The tax credit may then be used exclusively for offsetting in form F24, namely as from the 5th day following publication of that new list. The payment code is 6900.

It remains to be added that the advertising bonus must be recognised in profit or loss for income tax purposes. As a rule, undertakings will have to report the subsidy under A.5 of the profit and loss account, and already in the annual financial statements for 2022, since the entitlement was already known in the previous year on the basis of the publication mentioned above.

The subsidy is moreover subject to the de minimis limits (limit of 200.000 euro over 3 years).

<u>Please note: if you would like us to send the affidavit for 2022 on your behalf, please let us know in the next few days</u>

Yours sincerely
Dott. Josef Vieider