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To all
clients

Circular
No. 11/2026 Bolzano, 17 January 2026

Subject: Advertising bonus for 2025 – final statement by 9 February 2026

Businesses and self-employed professionals who submitted the usual application for the 2025 advertising bonus in March 2025 must report the actual expenditure incurred in 2025 in the window from 9 January 2026 until 9 February 2026 at the latest. For 2025, a tax credit amounting to 75% of the increase in costs compared with 2024 is available for advertising expenditure in print media, including any online editions. To be entitled to the credit, expenditure must have increased by at least one percentage point.

In order to receive the tax credit, a substitute declaration of the expenditure actually incurred in 2025 must be submitted electronically using the relevant Revenue Agency form by 9 February 2026 at the latest. The form and instructions can be downloaded at the following address:
https://www.agenziaentrate.gov.it/portale/documents/20143/237160/_Campagne+pubblicitarie_mod.pdf/5476c554-5c07-bce4-450e-508a48cf732a?t=1671700881210

The form and instructions have not changed compared with the previous year.

For the purpose of allocating expenditure to 2025, the accruals principle applies to businesses, whereas the cash principle applies to self-employed professionals. In practice, for businesses this means that advertising services actually printed in 2025 are taken into account, irrespective of invoicing and payment. No supporting documents or invoices are to be attached to the substitute declaration itself. These must, however, be retained for any inspection purposes.

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At most, amounts up to those stated in last March's application can be recognised. Where the tax credit of 75% of the increase in costs stated in the application exceeds the threshold of EUR 150,000, a separate anti-mafia declaration must also be enclosed. Since budget funds are limited, it must be expected – as in previous years – that the tax credit actually granted will amount to only a fraction of the 75%.
The aid is subject to the de minimis limits (a ceiling of EUR 300,000 over 3 years).
The final amount of the tax credit is to be determined by a separate regulation at a later date. The tax credit may then be used exclusively for offsetting in form F24. The payment code is 6900.

It should be added that the advertising bonus must be recognised as income for income tax purposes. Businesses will generally have to report the aid under item A.5 of the profit and loss account. If the final percentage of the aid is not yet known when the financial statements are prepared, in our view the relevant conditions are met for recognising the aid only in 2026, even where the corresponding expenditure was incurred in 2025.

Please note: if you would like us to submit the substitute declaration for 2025 on your behalf, please let us know in the coming days.

Yours sincerely

Josef Vieider