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To all
clients

Circular
No. 11/2024

Bolzano, 20 February 2024

Subject: Advertising bonus for 2024 – advance application between 1 March and 2 April 2024

As is known, the advertising bonus applies again this year in its original version, i.e. the benefit is granted only on the increase in expenditure compared with the previous year: accordingly, a bonus amounting to 75% of the cost increase is to be granted. In view of the limited budget resources, however, the tax credit actually granted will in the end probably once again amount to only a fraction of that.
Eligible expenses are those for advertising in newspapers and magazines (daily newspapers and periodicals). As in the previous year, however, advertising on radio and television is not supported.
The following rule applies to publications with online editions: if the publication is issued solely in digital form, the information published must, at least in part, be accessible only against payment in order for the tax credit to be available for the advertisements placed. If, on the other hand, the publication is issued both in digital form and in print, the information in the online edition may also be entirely free of charge.
Only the pure advertising costs are recognised, that is to say, in particular, excluding any agency commissions.

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In order to qualify for the benefit, advertising expenditure in 2024 must increase by at least 1% compared with the previous year. Anyone who has no additional expenditure, or who only starts the activity in 2024, is therefore excluded.

Eligible parties are businesses, self-employed professionals and non-commercial entities.

The tax credit may not be combined with any other national, regional or European subsidies for advertising initiatives and is also subject to the so-called de minimis limits. The tax credit is taxable for IRPEF, IRES and IRAP purposes.

The advance applications must be submitted electronically between 1 March 2024 and 2 April 2024, namely via the “Servizi per” portal of the Italian Revenue Agency. Access requires prior login via SPID, CNS or CIE.
The forms and the rules governing electronic submission have remained unchanged compared with the previous year. Essentially, only the planned expenditure has to be declared. Orders, contracts and other documents do not have to be enclosed!
If you so wish, we shall again be glad to submit the advance applications on your behalf!

It remains to be recalled that, under the law as it currently stands, the final statement will have to be filed between 9 January 2025 and 9 February 2025, and only then will the tax credit be definitively granted, after which it may be offset using form F24 (payment code 6900). However, anyone who does not file an advance application for the current year in March 2024 may not file a final statement in January 2025 either!

Yours sincerely
Josef Vieider