Comploj Vieider Lorenzon
Lechner Zanellato

PDC Partner
Wirtschaftsprüfer und Steuerberater
Dottori Commercialisti

Equity partner
Dott. Lodovico Comploj
Dott. Josef Vieider
Dott. Emilio Lorenzon
Dott. Alessandro Zanellat
Dott. Martin Lechner
Dott. Stefan Lanznaster

Partner
Dott. Nicola Sartori
Dott. Thomas Pichler
Dott. Samuel Vittur

Wirtschaftsprüfer und Steuerberater / Dottori
Dott.sa Elena Gattolin
Dott.sa Sabrina Tabiadon
Dott.sa Monika Mattivi
Dott. Christian Gentilini
Dott.sa Serena Giacomoz
Dott.sa Giulia Fortin
Dott. Luca Crepaz

Bilanzbuchhalter / Espe
Antonio Gocev

To all
clients

Circular
No. 13/2025

Bolzano, 10 March 2025

Subject: Advertising bonus for 2025 – submit advance notifications by 31 March

For 2025 as well, the so-called „advertising bonus“ may once again be applied for in its original form, i.e. the benefit is granted only on the additional expenditure compared with the previous year: accordingly, a bonus amounting to 75% of the increase in costs in 2025 compared with 2024 is to be granted. In view of the limited budget funds, totalling 30 million euro at national level, the credit actually granted will in the end probably again amount to only a fraction of this. Eligible expenses are those for advertising in newspapers and magazines (daily newspapers and periodicals). These must be entered in the relevant register at the court or in the Register of Communication and Advertising Operators (ROC) and must have a responsible editor-in-chief. As in the previous year, advertising on radio and television is not supported.
For magazines with online editions, the following rule applies: if the magazine is published exclusively in digital form, the information published must be at least partly accessible only against payment in order for the credit to be available for advertisements placed. If, on the other hand, the magazine is published 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, in particular therefore excluding any intermediation commissions. And as a reminder: job advertisements for recruitment purposes

GGi A GLOBAL ALLIANCE OF INDEPENDENT PROFESSIONAL FIRMS

39100 Bolzano / Bozen
via F.Crispi / F.Crispi-Straße 9
tel +39 0471 288333 - info@pdc-partner.it

20121 Milano / Mailand
Foro Buonaparte 70

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

do not qualify as advertising.
In order to be able to benefit from the incentive, advertising expenditure in 2025 must increase by at least 1% compared with the previous year. Anyone who has no additional expenditure, or who only starts business activity in 2025, is therefore excluded.
Enterprises, self-employed professionals and non-commercial entities are admitted.

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

The advance notifications must be submitted electronically between 1 March 2025 and 31 March 2025, namely via the „Servizi per" portal of the Italian Revenue Agency. Access requires prior authentication via SPID, CNS or CIE. The forms and the provisions governing electronic transmission have remained unchanged compared with the previous year. Essentially, only the planned expenditure has to be notified. Orders, contracts and other documents do not have to be enclosed!
On the website of the Italian Revenue Agency, the relevant instructions and the official form can be found at the following address:
https://www.agenziaentrate.gov.it/portale/web/guest/schede/agevolazioni/credito-di-imposta-investimenti-pubblicitari-incrementali/scheda-informativa-investimenti-pubblicitari-incrementalihttps://www.agenziaentrate.gov.it/portale/web/guest/schede/agevolazioni/credito-di-imposta-investimenti-pubblicitari-incrementali/scheda-informativa-investimenti-pubblicitari-incrementali.
The tax bonus may be claimed only within the framework of the so-called „de minimis rule" (EU Regulations 1407/2013 and 1408/2013). It cannot be combined with other benefits for the same expenses. If you wish, we will again be glad to send the advance notifications on your behalf!
It should be recalled that, under the law as it currently stands, the final statement will have to be submitted between 9 January 2026 and 9 February 2026, and only then will the credit be definitively granted, after which it may be offset using form F24 (payment code 6900). However, anyone who does not submit an advance notification in March 2025 for the current year may not submit a final statement in January 2026 either!

Yours sincerely
Josef Vieider