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. 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. 17/2023

Bolzano, 24 February 2023

Subject: Advertising bonus for 2023 – preliminary application by 31 March 2023

As already communicated, the advertising bonus applies this year once again in its original form, i.e. the relief is granted only on the additional expenditure compared with the previous year: accordingly, a bonus amounting to 75% of the increase in costs is to be granted. In view of the limited funds available in the budget, the credit actually granted will in the end probably again amount to only a fraction of this. There must be an increase of at least 1% compared with the previous year, and if there was no advertising expenditure at all in the previous year, this constitutes a ground for exclusion. In order to benefit from the relief, a preliminary application stating the estimated costs for the current year must again be submitted first, and the final statement must then be sent in at the beginning of next year.

According to a notice from the “Dipartimento per l’Informazione e l’editoria” issued last Friday, the aforementioned preliminary applications may be submitted between 1 March and 31 March 2023.

Enterprises, self-employed professionals and non-commercial entities are eligible. Expenditure on advertising in newspapers and magazines (daily newspapers and periodicals) qualifies for the relief; unlike in the previous year, advertising on radio and television as well as in online editions is no longer supported. Evidently only the printing sector is to be promoted from now

GGi A GLOBAL ALLIANCE OF INDEPENDENT PROFESSIONAL FIRMS

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

on. Only the pure advertising costs are recognised, i.e. in particular excluding any intermediary commissions.

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

In order to be admitted to the relief, a preliminary application stating the expected expenditure must be submitted between 1 and 31 March 2023. The forms and the rules on electronic transmission have remained unchanged compared with the previous year. If you so wish, we will again be glad to send the preliminary applications on your behalf!

It should also be recalled that, under the law as it currently stands, the final statement will have to be submitted between 9 January 2024 and 9 February 2024, and only then will the credit be definitively granted, which may then be offset using form F24 (payment code 6900). However, anyone who does not submit a preliminary application for the current year in March 2023 is excluded from the relief for 2023.

Yours sincerely

Dott. Josef Vieider