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To all
clients

Circular
No. 18/2026 Bolzano, 7 March 2026

Subject: Advertising bonus for 2026 – submit applications by 1 April 2026

For 2026 as well, the so-called “advertising bonus” may again be applied for 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 in 2026 compared with 2025 is to be granted. In view of the limited budget funds of EUR 30 million in total at national level, however, the actual credit will in the end probably again amount to only a fraction of this.

Eligible expenditure is expenditure on advertising in newspapers and magazines (daily newspapers and periodicals). These must be entered in the relevant register at court or in the register of communication and advertising operators (ROC) and must have a responsible editor. As in the previous year, advertising on radio and television is not supported.

The following rule applies to publications with online editions: if the publication is issued exclusively in digital form, the information published must, at least in part, be accessible only against payment for the credit to be available on advertising placements. If, on the other hand, the publication appears both in digital form and in print, the information in the online edition may also be entirely free of charge.

Only pure advertising costs are recognised, i.e. in particular excluding any intermediation commissions. And as a reminder: recruitment advertisements do not count as advertising.

In order to benefit from the relief, advertising expenditure in 2026 must increase by at least 1% compared with the previous year. Anyone with no additional expenditure, or who only starts

business in 2026, is therefore excluded.
Advertising expenses are allocated according to the accruals principle (Art. 109 TUIR): for services, the decisive date is therefore the date on which the service was completed, irrespective of the invoice date or the date of payment. The eligible amount is exclusive of VAT where VAT is deductible; where VAT is not deductible, the expense is taken into account including VAT.
Businesses, self-employed professionals and non-commercial entities are eligible.
The tax credit cannot be combined with any other national, regional or European support for advertising initiatives and is also subject to the de minimis limits. The tax credit is taxable for IRPEF, IRES and IRAP purposes.

Applications must be submitted electronically between 2 March 2026 and 1 April 2026, via the Revenue Agency's "Servizi per" portal. Prior registration via SPID, CNS or CIE is required for access. The forms and the rules on electronic submission remain unchanged compared with the previous year. In essence, only the planned expenditure needs to be declared. Orders, contracts and other documents do not have to be enclosed!
The relevant instructions and the official form can be found on the Revenue Agency's website at the following address:
https://www.agenziaentrate.gov.it/portale/schede/agevolazioni/credito-di-imposta-investimenti-pubblicitari-incrementali/modello-investimenti-pubblicitari-incrementali

The tax bonus may only be claimed within the framework of the so-called de minimis rule (Regulation EU 2023/2831). It cannot be combined with other relief for the same expenditure. If you wish, we are again happy to submit the applications on your behalf!

It remains to be noted that, under the law as it currently stands, the final statement will have to be submitted between 9 January 2027 and 9 February 2027, 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 an application for the current year in March 2026 may not submit a final statement in January 2027 either!

As always, we remain at your disposal for any further information and documentation.

Yours sincerely
Josef Vieider