



ADVERTISING TAX CREDIT

According to the provisions of the article 57-bis, D.L. n. 50 /2017, **starting from 2018**, companies, self-employed workers and charity organizations, are granted with a **tax credit in relation to advertising campaigns** carried out in newspapers, magazines, local television and radio stations, both analogical or digital.

The tax credit is granted on the **eligible incremental investments**, exceeding at least 1% of the same kind of investments made in the previous year.

The amount of the tax credit is the **75% of the above-mentioned eligible incremental investments**, and the 90% for micro-enterprises, small and medium-sized enterprises and innovative start-ups (for 90% UE authorization is required).

The tax credit can only be used to offset other taxes and/or contributions only **through F24 form**, upon a prior electronic request filed to the Department for Information and Publishing of the Presidency of the Council of Minister in charge.

The first application period to claim the tax credit goes from September 22, 2018 up to October 22, 2018, as follow:

- **Final communication to declare the actual realization of the investments, for the expenses related just to 2017;**
- **Reservation communication for the expenses related to 2018 in order to book the incentive. After, between January 1st, and January 31st, 2019, the taxpayers will file the final communication declaring the actual implementation of the investments previously reported in the Reservation.**

Despite the deadlines above, from 2019, the application period for the reservation will start on March 1st up to March 31st of the year in which the investment is made, and the application period for the Final communication will start from January 1st up to January 31st of the year following the year in which the investment is made.

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