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# TAX ON ADVERTISING WASTE

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### **Proposal for the introduction of a tax on regressive communication**

*“The happiest man is the one with the fewest desires.”* (Traditional Eastern saying)

And yet, advertising promises happiness while, subtly, training us in dissatisfaction.

## INTRODUCTION

This is a conceptual introduction, not a draft law. Operational procedures, tax thresholds, and assessment criteria will be defined legislatively, based on principles of fairness, transparency, and proportionality.

This document provides a coherent framework, concrete examples, and operational tools to initiate a structured reflection on **ADVERTISING WASTE**, and the introduction of a compensation mechanism serving the common good.

## What is “Advertising Waste”?

It is estimated that an average connected person (e.g., an employee, student, or professional) is exposed to over 500 advertising messages per day. During three hours of prime time on Mediaset, one can realistically expect between 45 and 60 minutes of total advertising (including classic spots, self-promotions, and other interruptions).

Advertising messages don't just promote products: they construct imaginaries, shape desires, and redefine the boundaries of what is considered 'normal'. Even without explicitly offensive content, many messages reinforce stereotypes or regressive models, contributing to a constant pressure on the collective imagination. And even when it does not promote regressive values, advertising still must be felt: in order to stand out in our daily sensory saturation, it uses every kind of attentional loudspeaker — auditory, visual, emotional — pushing our perceptual threshold far beyond simple information.

It is in this context that **ADVERTISING WASTE** emerges: formally lawful content which, by leveraging implicit persuasive pressure, creates negative impacts on public health, social cohesion, and collective vision. The problem is not a single commercial, but the systematic accumulation.

### Terminology Note

In this document, the term “spot” is used as a shorthand for the full advertising campaign, including all its formats and channels: TV and radio commercials, social media content, print ads, billboards, digital advertising, etc.

The notion of advertising waste applies to the cumulative and systemic impact of a campaign, rather than to any single audiovisual message. Like pollution, advertising waste is visible only through its cumulative effects. And if this proposal seems excessive or unnecessary, perhaps it's because we've grown so accustomed to advertising that we no longer notice how deeply it shapes us. But what we fail to see still acts upon us. And ignoring the problem is already part of the problem.

## ECONOMIC COSTS OF ADVERTISING WASTE

Harmful advertising doesn't just affect cultural and ethical values — It carries a real, hidden economic cost for society, across multiple domains:

### Public Health

- Rise in obesity and illnesses linked to unhealthy eating habits

- Increase in disorders related to body image and self-esteem
- Estimated healthcare costs: ~€9 billion annually (Italy)

### **Social and Educational Inequality**

- Reinforcement of stereotypes and discriminatory models
- Youth distress and school dropout
- Estimated economic impact: €15–20 billion annually

### **Irresponsible Consumption**

- Promotion of compulsive spending and consumer debt
- Non-essential consumer credit: ~€130 billion in Italy, partially linked to induced consumption
- Estimated indirect social costs: €5–10 billion annually

### **Environmental Impact**

- Encouragement of overproduction and increased ecological footprint
- Sectors like fast fashion account for 10% of global emissions
- Estimated environmental cost: ~€5 billion annually (conservative estimate)

**Overall Estimate** Even attributing just 10–30% of these damages directly to models promoted by advertising, the burden on society is systemic, continuous, and entirely uncompensated.

## **THE PROPOSAL IN BRIEF**

- Advertising campaigns will be taxed proportionally based on the regressiveness and invasiveness of the message.

This is not a fine — freedom of expression remains intact. It's a tax: a contribution based on the social cost of the content.

- Responsible campaigns will receive incentives and recognition, while **SensiCom** — the Observatory for Sensitive Communication — will support evaluation and certification.
- Funds collected will be directed to educational, cultural, and social initiatives that promote inclusion, critical thinking, and community cohesion.
- The guiding principle is borrowed from the environmental field:

**Whoever generates systemic harm contributes to collective repair.** In this case, the harm is cultural, relational, psychological — and often invisible.

### **This proposal explores:**

- How evaluation and scoring will work (checklist and criteria)
- Incentives for socially responsible communication
- The governance role of SensiCom
- Guarantees for freedom of expression

## SCOPE OF APPLICATION

Applies to all commercial communication across all media: **TV, radio, print, outdoor, social media, digital platforms, mobile ads.**

## THE VALUES OF AN IDEAL SOCIETY

to be protected from **ADVERTISING WASTE** – REFERENCE PARAMETERS

### Scale of Common Good Values

#### **\*\*HEALTH & ENVIRONMENT\*\***

- Public health (nutrition education)
  - Public health (wellbeing and medical care)
  - Environmental sustainability
- 

#### **\*\*SOCIAL COHESION\*\***

- Inclusion and respect for diversity
  - Gender equality
  - Solidarity, mutual aid, cooperation
  - Nonviolence and mutual respect
  - Protection of vulnerable groups
- 

#### **\*\*CIVIC RESPONSIBILITY\*\***

- Economic fairness
  - Responsible consumption
  - Education for citizenship and legality
  - Preservation of public goods
- 

#### **\*\*INDIVIDUAL VALUES\*\***

- Freedom and self-determination
- Honesty and authenticity
- Merit and personal effort

- Self-esteem and psychophysical wellbeing
- Empathy and kindness

## Types of Communication Waste and Taxation Criteria

### Two Main Categories of Waste

#### 1. Invasive Waste (moderate-to-low severity)

These relate to form and style: they are ads that, by their structure and packaging, intrude on the viewer's perceptual space. They artificially trigger attention through sensory excesses: loud volume, rapid rhythm, sound effects, euphoric acting, pushy voiceovers, oversaturated colors.

□ Invasiveness is an abuse of the communication channel and creates attentional waste.

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#### 2. Regressive Waste (moderate-to-high severity)

These relate to content: messages that undermine shared social values (respect, cooperation, responsibility) or manipulate needs and emotions, especially in vulnerable audiences (children, the elderly, those with low self-confidence).

□ Regressive content fosters symbolic dependency on consumption, discourages critical thinking, or reinforces competitive, egocentric, and discriminatory models.

- A single ad may be both invasive and regressive.
  - Taxation varies based on the nature and degree of waste produced.
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### How the Economic Contribution is Calculated

#### 1. Type and level of waste produced, classified as:

- \*Invasive (moderate-to-low severity):\* based on sensory overload.
- \*Regressive (moderate-to-high severity):\* based on the social or educational dysfunction caused.

Each type is assessed on a graduated severity scale.

**2. Frequency of exposure:** How often the ad is repeated across different channels (TV, social media, out-of-home).

→ The more frequent, the higher the impact, and the higher the rate.

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## OPERATIONAL CHECKLIST

To guide the evaluation of advertising campaigns, an illustrative checklist is available, based on

multidisciplinary criteria. The official definition of parameters and thresholds will be established through legislation. The evaluation of individual campaigns will be conducted by an independent technical body.

A campaign is subject to the tax if it shows at least one of the factors described in the following two categories:

**Note:** The following tables provide examples of major types of advertising waste. They are intended to support the recognition of regressive mechanisms and aggravating factors, but do not constitute an exhaustive or regulatory list.

**TABLE 1 - Invasive Content (Perceptual and Sensory Pressure)**

Type of Invasion	Technique Used	Effect on the Viewer	Concrete Example
Auditory Invasion	Loud volume, shouted speaker, repetitive jingle	Stress, alarm, discomfort	Spot with megaphone or euphoric voices
Visual Invasion	Oversaturated colors, hectic editing, grotesque faces	Overstimulation, disorientation	People shouting in surreal environments
Forced Euphoria	Theatrical acting, over-the-top tone, exaggerated mimicry	Unreflective emotional push	Bank ad presented like a lottery win
Musical Manipulation	Evocative music unrelated to content	Forced emotional evocation	Dramatic music used to sell mortgages
Hypnotic Speech	Smooth, rhythmic, repetitive tone	Lowered critical threshold	"With us, success is guaranteed"

**TABLE 2 - Regressive Content (Misleading or Anti-Educational)**

No.	Type of Regressive Waste	Primary Mechanism	Concrete Clues / Sample Claims
1	Need Manipulation	Turns desires into urgency or inadequacy	"Only with X are you enough"
2	Illusory Promise of Self-Affirmation	Links the product to status, beauty, power, or social acceptance	"The luxury you deserve"
3	Dysfunctional Model	Glorifies dominance, ego, waste, or rule-breaking	"Rule the road"
4	Food Products	Promotes hedonism without nutritional context	"The snack that pampers you"
5	Pharmaceutical / Parapharmaceutical Products	Offers health shortcuts without medical consultation	"One sip and it all goes away"
6	Covert Persuasive Pressure	Exploits insecurity, loneliness, social status, or inadequacy	"Still not like the others?"
7	Child and Parental Appeals	Emotionally manipulates by using children as leverage	"Mom, will you buy it for me?"
8	Escape from Reality	Consumption as the only form of gratification or comfort	"Treat yourself to your own little indulgence"
9	Illusory Simplification	Reduces complex problems to symbolic gestures	"One gesture is all it takes to change everything"
10	Lack of Informational Context	Omits essential data for informed decisions	No nutritional info or usage indications

TABLE 3 - Aggravating Factors of Advertising Waste

Aggravating Factor	Operational Description
Imposition	The message is unavoidable: forced pre-roll ads, large-scale billboards, sensitive public spaces.
Excessive Repetition	Frequency exceeds technical thresholds (TV > 5 GRPs/day; social media > 10 impressions/user/week).
Vulnerable Target Audience	The message is directed at minors, the elderly, emotionally fragile, or psychologically exposed individuals.

Application Note

- The presence of one or more aggravating factors directly increases the applicable tax level, even when the content is only mildly invasive or regressive.
- A message may be subject to taxation based on a combination of:
  - a) Regressive content or invasive form
  - b) Method of dissemination (repetition, imposition, vulnerable target)
- The aggravation does not depend on the content alone, but on how and to whom it is delivered.

A message that might appear neutral on its own can become regressive if, for instance, it is repeated excessively, aimed at children, or broadcast in non-skippable environments.

SensiCom

Observatory for Sensitive Commercial Communication

SensiCom is a public body with operational autonomy and independent technical authority, established to identify, evaluate, and classify advertising campaigns based on their social and cultural impact.

Main Functions:

- Evaluation of advertising campaigns for compensatory or rewarding purposes
- Pre-launch certification of responsible messages
- Monitoring of promotional content across TV, digital platforms, video games, and immersive environments
- Production of reports, guidelines, and educational materials
- Collaboration with public institutions, schools, universities, and research centers

Technology and Methodology

SensiCom operates a hybrid digital platform, active 24/7, that combines artificial intelligence and human oversight.

- AI analyzes text, audio, and video to identify problematic patterns: sensory overload, toxic

rhetoric, covert pressure, stereotypes.

- Each flagged piece of content is reviewed by a multidisciplinary team (psychologists, sociologists, advertisers, communication philosophers — strange folks, but necessary).
- Campaigns are also compared against a comparative archive of past cases to ensure consistency, precedent, and impartiality.

Final decisions emerge from this process: algorithms flag, but humans decide.

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## Certification

The certification process is divided into two phases:

**1. Pre-launch (preventive certification)** – evaluates coherence, potential impacts, and offers constructive suggestions. **2. Post-air (retroactive audit)** – assesses campaigns already broadcast or reported, with possible application of the tax.

Every evaluation is documented, reasoned, and open to appeal — all without interfering with campaign scheduling.

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## A Center of Excellence for Communication Quality in Europe

SensiCom is not just a watchdog. It is a forward-thinking public infrastructure, designed to become a European reference point for evaluation, research, and education in commercial communication.

In addition to its operational functions, SensiCom plays a strategic role as a hub of multidisciplinary expertise, connecting scholars, professionals, institutions, and educational entities.

### Strategic Activities:

- Collaborates with universities, research centers, and international institutions, developing comparative projects and shared standards at the European level.
  - Manages one of the largest digital archives of advertising content, used for analysis, benchmarking, and development of evidence-based policy.
  - Produces periodic reports, guidelines, and thematic dossiers on the evolution of advertising language, with measurable impacts on culture, public health, the environment, and social cohesion.
  - Develops educational tools for schools, media professionals, and companies, to spread a new culture of responsible communication.
  - Operates a public helpdesk for reporting, consultation requests, and support for campaigns of collective interest.
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## Development Outlook

SensiCom is designed as a modular and adaptive structure, capable of evolving over time and



responding to media innovations: immersive environments, AI-native interactions, new audiovisual formats, and augmented reality.

In the medium term, it aims to establish itself as a technical and cultural authority in the European landscape, offering a replicable governance model for communication and promoting greater social awareness in the advertising sector.

## PROMOTING VIRTUOUS COMMUNICATION

Not all advertising produces waste. There is a kind of communication that, in addition to promoting products and services, conveys social values and contributes to collective well-being. This type of communication should be recognized, rewarded, and incentivized.

Companies that associate their products with responsible messaging — aligned with principles such as environmental respect, solidarity, health, and sobriety — may:

- receive exemptions from the tax on regressive/invasive content;
- benefit from discounts on media planning costs;
- use free institutional spaces dedicated to social communication.

### The **IMPACT-** Label

Companies that formally join the **IMPACT- (IMPACTMINUS)** project enter a verifiable path of commitment to communication quality and consistency between messaging and business practices. This status is granted based on clear criteria and documented conduct.

To obtain the **IMPACT-** certification, companies must demonstrate:

- traceability and quality of raw materials,
- proven environmental sustainability,
- effective protection of workers,
- transparency in production, promotion, and distribution.

Campaigns by certified companies will automatically fall within the “virtuous” category, granting access to exemptions, institutional visibility, and funding for broader dissemination.

### Verification and consistency

Communication is not considered virtuous just because the company claims it. Certification will be granted by **SensiCom** only if:

- the content aligns with the values outlined in this document,
- it contains no regressive elements or covert pressures,
- it is backed by independent verification,
- the company’s overall behavior matches its messaging.

Visibility (e.g., billboards, pre-roll ads) will not be treated as an aggravating factor if associated with a certified campaign. Conversely, campaigns that simulate responsibility without real coherence may

be taxed as communicative regression.

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## USE OF FUNDS

Funds collected through the advertising waste tax should not be absorbed into the general state budget, but allocated to a special fund, aimed at returning value to the community.

Resources may be used for:

- **Civic Education and Culture** Educational projects and training programs aimed at developing critical thinking, media literacy, and active citizenship.
- **Social and Environmental Communication** Initiatives and campaigns promoting values such as sustainability, consumption sobriety, respect for diversity, and social cohesion.
- **Inclusive Projects** Communication, educational, and cultural actions directed at vulnerable populations or aimed at combating stereotypes and discrimination.
- **Conscious Cultural Productions** Support for the creation of high-educational-value media and cultural content: documentaries, podcasts, digital formats, materials for schools and libraries.
- **Training on Conscious Communication** Courses, workshops, and educational tools for students, teachers, and industry professionals, in collaboration with secondary schools, universities, and research centers.
- **Direct Funding of Virtuous Campaigns** Campaigns recognized and certified by SensiCom as socially responsible can access financial support, in addition to exemptions and public recognition, to boost their dissemination.

The goal is not only to balance the impact of regressive communication, but to actively promote the spread of positive and responsible messages. A way to turn the tax into a true engine for cultural change.

## START-UP AND PILOT PLAN

To ensure the effective launch of the new advertising regulation, a trial period is proposed, structured in three phases:

### 1. Pilot Phase (6 months):

- Selection of a representative sample of campaigns (across sectors and visibility levels).
- Pre-launch and post-air evaluations with feedback collection from agencies and stakeholders.
- Monitoring platform response times and effectiveness indicators (e.g., reduction in harmful messaging).

## 2. Evaluation and Optimization Phase (3 months):

- Analysis of data gathered during the Pilot Phase.
- Adjustment of operational processes and the Operational Checklist based on findings.
- Updates to training for operators and support materials.

## 3. National Roll-out (full implementation):

- Gradual extension to all advertising campaigns.
- Official communication and awareness campaigns aimed at agencies.
- Ongoing monitoring with quarterly reports and annual plan review.

This roadmap will allow for system testing, fine-tuning of evaluation criteria, and a smooth transition to full-scale implementation.

# Appendix

## SYNTHETIC STRUCTURE OF THE LEGISLATIVE PROPOSAL

**Art. 1 - Purpose and Scope** Introduces a compensatory contribution on advertising campaigns with regressive or invasive impact, aiming to balance out their negative effects on society.

**Art. 2 - Definition of Advertising Residue** Identifies two main types of taxable content:

- Invasive residues: sensory overload and excessive stimulation techniques.
- Regressive residues: messages that undermine shared social values.

**Art. 3 - Establishment and Role of SensiCom** Creates an independent public body responsible for technical evaluation of campaigns, certification of virtuous communication, and systemic sector monitoring.

**Art. 4 - Evaluation Mechanisms and Contribution Criteria** Establishes technical criteria, analysis grids, scoring thresholds, and aggravating factors. The tax is proportional to the impact and allocated to a dedicated fund.

**Art. 5 - Incentives for Responsible Communication** Provides exemptions, institutional visibility, and certifications for campaigns that actively promote coherent social values.

**Art. 6 - Allocation of Funds** Defines the use of revenues for educational, cultural, social, and environmental projects, with transparent and accountable management.

**Art. 7 - Implementation and Trial Phase** Introduces a pilot stage, an optimization period, and subsequent national rollout.

## FREQUENTLY (AND INEVITABLY) ASKED QUESTIONS

1. **Isn't this censorship?** No. No campaign is banned. The system introduces a compensatory contribution for content with a regressive impact. Think of it like environmental pollution: it's measured, taxed, and responsibility is encouraged.
2. **Isn't this all too subjective?** The evaluation is based on publicly defined criteria, technical review, and benchmarking. Content is analyzed by AI and independent experts, with full traceability and appeal options. It's actually less arbitrary than most advertising algorithms.
3. **Won't the consumer end up paying for this?** Not necessarily — unless the market reacts irrationally. Virtuous campaigns are rewarded and incentivized. Problematic ones contribute financially. And all funds collected are reinvested into collective goods.
4. **Aren't current regulations (like Antitrust) enough?** No. Antitrust laws focus on deception or clearly unfair practices. This proposal operates on a different level — the cultural and systemic one. It doesn't repress; it mitigates collateral effects.
5. **Is this model only applicable in Italy?** No. The framework is designed to be replicable and adaptable across European contexts. Its technical criteria, modular structure, and digital backbone make it compatible with diverse legal systems. The goal is to build a culturally exportable model.
6. **Why target advertising? Aren't TV shows, videogames and reality shows also harmful?** Because you don't choose advertising: it reaches you even when you don't ask for it, everywhere, disguised as information, emotion or value. Films, videogames and reality shows are your choice. That said, the law should eventually extend to ad containers and videogames as well.

## HOW MUCH ADVERTISING DO WE SEE?

On an average day — 30 minutes commuting, 8 hours at a computer, 2 hours on a smartphone, and 2.5 hours of evening TV — how much advertising is a person exposed to?

### Conclusion

- **Daily advertising exposure:** 75-80 minutes
- **Yearly total (365 days):**
  - o Minimum:  $75\text{ min} \times 365 = 27,375\text{ minutes}$
  - o Maximum:  $80\text{ min} \times 365 = 29,200\text{ minutes}$
- **Equivalent in 24-hour days:**
  - o Minimum:  $27,375 \div (60 \times 24) \approx 19\text{ days}$
  - o Maximum:  $29,200 \div (60 \times 24) \approx 20.3\text{ days}$

So the average person sees between **75 and 80 minutes of advertising per day**, which adds up to about **27,400-29,200 minutes per year**, or roughly **19-20.3 full days** spent exclusively watching ads and promos.

Time of Day	Duration	Estimated Advertising Exposure
Commuting (OOH billboards)	0.5 h	≈ 5 min of visual ads (billboards, posters)

Time of Day	Duration	Estimated Advertising Exposure
Computer at work	8 h	≈ 15 min (banners, display ads, pre-rolls)
Smartphone (social, apps)	2 h*	≈ 20 min (sponsored posts, videos, pop-ups)
Television (evening)	2.5 h	≈ 35–40 min (commercials, promos)
<b>Approx. Total</b>		≈ 75–80 min of ads per day

\*Daily smartphone use average; may vary.\*

## Where do these numbers come from?

- **OOH (Out-Of-Home):** During a 30-minute urban commute, one typically sees multiple billboards and bus stop ads; together they consume several minutes of visual attention.
- **Desktop:** Office workers see banners and short ad clips for about 1–2 minutes per hour, including pre-rolls during educational videos or virtual meetings.
- **Mobile:** In apps and social media, advertisers use sponsored feeds, in-feed videos, and pop-ups; 2 hours of screen time can easily lead to 10–15 minutes of ad interruptions.
- **TV:** Italian regulations allow up to 20% ads per hour, plus self-promotion; from the news to prime-time shows, viewers easily exceed 35 minutes of commercials.

## WHAT IF...

What if this proposal had existed back in the 1980s, when private TV channels were born? Perhaps advertising would have followed a different trajectory. Many campaigns might not have gotten away with aggressive tones or toxic models without giving something back to the community. Others might have chosen from the beginning to stand out for responsibility and values.

Maybe today, we'd remember iconic ads not just for their slogans, but for their messages: inclusion, respect, sustainability.

- Food would have educated, not just seduced.
- Beauty would've had real faces, not just young, polished ones.
- Cars might have connected people, not served as competition trophies.

Meanwhile, a public fund fed by the advertising tax could've supported thousands of educational, cultural, and social projects — spreading critical thinking, empathy, and cohesion.

It wouldn't have made a perfect world. But maybe a **slightly more conscious one**. And **starting now is still better than pretending nothing's wrong**.

## Operational Glossary of Key Concepts

### • Communicative Waste

Formally lawful advertising content that includes misleading, manipulative, or regressive elements capable of distorting cultural, social, or relational dynamics.

### • Pre-launch Certification

A voluntary evaluation requested before a campaign goes live, aimed at checking its consistency with the criteria in the Operational Check List, and — if needed — suggesting improvements.

- **Post-air Certification**

An analysis conducted after a campaign has aired, triggered by public reporting or random sampling. May result in the application of the compensatory tax if regressive impacts are identified.

- **Operational Check List**

The official technical tool composed of parameters, indicators, and assessment thresholds for advertising content. It is public, transparent, and subject to periodic revision by SensiCom.

- **High-Visibility Campaign**

Any commercial communication that reaches at least 1 million impressions or has nationwide distribution, even if originally launched on a local scale.

- **Compensatory Cultural Measures**

Educational, training, or informational initiatives promoted by public institutions to counter the effects of problematic campaigns and reinforce collective awareness.

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## CONCLUSIONS

Advertising can keep using the same models it always has. With one small difference: it will have to **give something back** to the society it impacts. Or, it can choose to evolve — moving toward a form of communication that is more **sustainable**, more **aware**... and maybe even **more creative**.

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