

# TAX ON ADVERTISING WASTE

## 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.**

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### 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.

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## 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
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### SOCIAL COHESION

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

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

Within our evaluation framework, there are **two main types of communicative 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)**

Tipo di invasione	Tecnica usata	Effetto sullo spettatore	Esempio concreto
<b>Invasione uditiva</b>	Volume alto, speaker gridato, jingle ripetitivo	Stress, allarme, fastidio	Spot con megafono o voci euforiche
<b>Invasione visiva</b>	Colori saturi, montaggio convulso, facce grottesche	Iperstimolazione, disorientamento	Persone che urlano in ambienti surreali
<b>Euforia forzata</b>	Acting teatrale, tono sopra le righe, mimica esagerata	Spinta emotiva irriflessa	Spot bancario presentato come vincita
<b>Manipolazione musicale</b>	Musica evocativa scollegata dal contenuto	Evocazione emotiva forzata	Musica struggente per vendere mutui
<b>Parlato ipnotico</b>	Tono suadente, ritmico, ripetitivo	Riduzione della soglia critica	“Con noi il successo è garantito”

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

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

➤ **TABLE 3 – Aggravating Factors of Advertising Waste**

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

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### **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
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### 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.

## **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.

## 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*.

## 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):**
  - Minimum:  $75 \text{ min} \times 365 = 27,375 \text{ minutes}$
  - Maximum:  $80 \text{ min} \times 365 = 29,200 \text{ minutes}$
- **Equivalent in 24-hour days:**
  - Minimum:  $27,375 \div (60 \times 24) \approx 19 \text{ days}$
  - 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	$\approx 5 \text{ min}$ of visual ads (billboards, posters)
Computer at work	8 h	$\approx 15 \text{ min}$ (banners, display ads, pre-rolls)
Smartphone (social, apps)	2 h*	$\approx 20 \text{ min}$ (sponsored posts, videos, pop-ups)
Television (evening)	2.5 h	$\approx 35\text{--}40 \text{ min}$ (commercials, promos)
<b>Approx. Total</b>	<b><math>\approx 75\text{--}80 \text{ min}</math> of ads per day</b>	

\*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.