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To all
clients

Circular No. 12/2025

Bolzano, 1 March 2025

Subject: Payment of the annual book-stamping fee by corporations, this year by Monday, 17 March 2025

The annual book-stamping fee falls due once again by Monday, 17 March 2025 at the latest. Within this deadline, corporations must pay the annual government concession fee for the stamping of the corporate books; the relevant provisions have remained unchanged compared with the previous year. The fee therefore amounts to:

- **Euro 309,87 payable by corporations with share capital of up to 516.456,90 Euro, and**
- **Euro 516,46 payable by corporations with share capital exceeding 516.456,90 Euro.**

The decisive factor here is the amount of the capital as at 1 January 2025.
Payment is made using form F24 with payment code 7085, indicating 2025 as the reference period.

Please note: consortia (unless they have the legal form of a corporation), cooperatives, partnerships and sole proprietorships, as well as non-commercial entities, are not required to

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make any payment. In return, as is known, they must pay a fee of 67,00 Euro per 500 pages whenever an individual corporate book is set up.

A special situation arises in the case of corporations newly incorporated in 2024 with a financial year differing from the calendar year: the concession fee first had to be paid upon incorporation and is now due for the 2025 calendar year.
The concession fee is deductible for income tax and IRAP purposes. It must be reported in the profit and loss account under item B.14 (other operating expenses).

Since payment of this fee is frequently forgotten, we are again this year providing guidance on the voluntary correction procedure, for which, after all these years, there are still no clear official instructions. Our usual recommendations are therefore as follows: the fee, including statutory interest up to the date of payment, must be paid subsequently using form F24 and payment code 7085. The administrative penalties incurred for the delay, by contrast, must be paid using form F23, payment code „678T", office code „RCC", reason for payment „SZ", whereby until 17 March 2025 the reduced administrative penalty of 3,125% still applies. If payment was therefore omitted in the previous year, it is worth making the late payment within the next few days.
The fee paid late must also be increased by the statutory interest, which, as is known, amounted to 2,5% until 31.12.2024 and has been reduced to 2% since 1 January 2025.

We remain of course at your disposal for any further information and documentation.

Yours sincerely
Josef Vieider