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To all
clients

Circular No. 16/2024

Bolzano, 2 March 2024

**Subject: Payment of the annual book-stamping fee by corporations this year by Monday, 18 March 2024**

The annual book-stamping fee again falls due at the latest on Monday, 18 March 2024. By that 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.**

In this respect, the amount of the capital as at 1 January 2024 is decisive.
Payment is made using form F24 with payment code 7085, indicating the year 2024 as the reference period.

Please note: no payment is required from consortia (unless they have the legal form of a corporation), cooperatives, partnerships and sole proprietorships, or from non-commercial entities. In return, as is known, they must pay a fee of 67,00 Euro per 500 pages whenever the individual corporate books are set up.



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A special situation arises in the case of corporations newly incorporated in 2023 with a financial year differing from the calendar year: the concession fee was first payable upon incorporation and is now due for the 2024 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).

As payment of this fee is frequently forgotten, this year too a note on the voluntary correction procedure, for which, after all these years, there are still no clear official instructions. Hence our usual recommendations: the fee, including statutory interest up to the date of payment, must be paid in arrears using form F24 and payment code 7085. The administrative penalties incurred for the delay, on the other hand, must be paid using form F23, payment code “678T”, office code “RCC”, reason for payment “SZ”, whereby in our view the reduced administrative penalty of 3,75% still applies up to 18 March 2024 (there are differing interpretations on this point!). If payment was therefore omitted in the previous year, it is worth making the back payment within the next few days.

We shall of course be pleased to provide you with any further information and documents.

*Yours sincerely*
*Josef Vieider*