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To all
clients

Circular No. 16/2026

Bolzano, 5 March 2026

Subject: Payment of the annual book-stamping fee by corporations this year by Monday, 16 March 2026

The annual book-stamping fee falls due once again by Monday, 16 March 2026 at the latest. By that deadline, corporations must pay the annual government concession fee for the stamping of the company books; the relevant provisions remain unchanged compared with the previous year. The fee therefore amounts to:

- **EUR 309.87 for corporations with share capital of up to EUR 516,456.90 and**
- **EUR 516.46 for corporations with share capital exceeding EUR 516,456.90.**

The relevant figure is the amount of capital as at 1 January 2026.
Payment is made using form F24 with payment code 7085, stating 2026 as the reference period.

Please note: consortia (unless they have the legal form of a corporation), cooperatives, partnerships and sole traders as well as non-commercial entities are not required to make any payment. In return, they must pay a fee of EUR 67.00 per 500 pages when each set of company books is set up.

A special situation arises for corporations newly incorporated in 2025 whose financial year

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differs from the calendar year: the concession fee was first payable on incorporation and is now due for the 2026 calendar year.
The concession fee is deductible for income tax and IRAP purposes. It is to be reported in the profit and loss account under item B.14 (other operating expenses).

As payment of this fee is frequently overlooked, we again this year set out guidance on rectification, 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 late using form F24 and payment code 7085. The administrative penalties arising from the delay, by contrast, must be paid using form F23, payment code "678T", office code "RCC", reason for payment "SZ", with the reduced administrative penalty of 3.125% still applying up to 16 March 2026. If payment was omitted in the previous year, late payment in the coming days is therefore worthwhile.
The fee paid late must also be increased by statutory interest, which amounted to 2% up to 31 December 2025 and has been reduced to 1.6% since 1 January 2026.

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

Yours sincerely
Josef Vieider