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To all
clients

Circular No. 18/2023

Bolzano, 4 March 2023

**Subject: Payment of the annual book-stamping fee by corporations by Thursday, 16 March 2023**

The annual book-stamping fee falls due once again by 16 March 2023 at the latest. Within this deadline, corporations must pay the annual government concession fee for the stamping of the company 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 amount of capital as at 1 January 2023 is decisive in this respect.
Payment is made using form F24 with payment code 7085, and the year 2023 must be indicated 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 make any payment. In return, as is well known, they must pay a fee of 67.00 Euro per 500 pages when each company book is set up.



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A special feature arises in the case of corporations newly incorporated in 2022 with a financial year differing from the calendar year: the concession fee was first payable upon incorporation and is now due for the 2023 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 overlooked, we again provide guidance this year on how to remedy this: 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, on the other hand, must be paid using form F23, payment code “6781”, office code “RCC”, reason for payment “SZ”, whereby in our view the reduced administrative penalty of 3.75% still applies until 16 March 2023. If payment was therefore omitted in the previous year, it is worth making a subsequent payment within the next few days.

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

*Yours sincerely*
*Josef Vieider*