

Partner di



To whom it may concern

Of counsel

Dott. Sandro Guarnieri

Reggio Emilia, Feb. 23, 2024

Dott. Corrado Baldini

Dott. Marco Guarnieri

Dott. Paolo Fantuzzi

MEMORANDUM N. 16/2024

Deadline/Fulfillment

Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghieri

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott.ssa Beatrice Cocconcelli

Dott. Daniele Pecora

Dott.ssa Veronica Praudi

Dott.ssa Martina Carobbi

Subject: Annual fee for company books 2024

Avv. Francesca Palladi

Corporations (Joint Stock Companies, Limited Liability Companies) instead of paying the government concession tax for each initial stamping of book or register provided for in Article 2215 of the Civil Code, make an annual payment of a **lump sum** regardless of the registers to be stamped and the number of their pages. The tax remained even after the abolition of the initial stamping of the journal and inventory book, as the requirement for stamping remains for other company books.

The amount of the fee is as follows:

- € 309.87 for companies with registered capital as of January 1, 2024 not exceeding € 516,456.90;
- € 516.46 for companies with registered capital as of January 1, 2024 exceeding € 516,456.90.

***N.B.** Any changes in share capital or endowment fund after January 1, 2024 do not assume any relevance (they will affect what is due for 2025).*

Article 23 note 3 of the tariff on government concession fees approved by Ministerial Decree 28.12.95 stipulates that "the fee must be paid by the deadline for payment of VAT due for the previous year". Therefore,

the tax must be paid by next March 18, 2024

(falling on the 16th on a Saturday)

The payment methods are different, depending on whether the tax is paid for the first year of operation or for subsequent years:

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- for newly incorporated companies, the payment must be made by means of a special postal current account slip, made out to the Revenue Office - Operational Center of Pescara - postal account no. 6007, prior to the submission of the declaration of commencement of activity (form AA7/10) on which the payment details must be indicated;
- for the years following the first, the payment must be made by means of the F24 form, using the **tax code 7085** (Annual tax for endorsement of company books) and indicating the **year 2024** as the reference period. The fee can be offset against any available credits.

Please note the following:

Payment form	Mode that can be used
F24 form "debit" balance without compensation	Telematic services Agenzia Entrate (Entratel/Fisconline) or banking (remote/home banking)
F24 form with offsetting ("debit" balance or "zero" balance)	Telematic services Agenzia Entrate (Entratel/Fisconline)

The following entities **are exempt** from paying this tax:

- Cooperative and mutual insurance companies;
- Consortia that do not take the form of consortium companies;
- Corporations that have been declared bankrupt;
- Amateur sports clubs.

Failure to pay/late payment of the fee shall be subject to the penalty under Article 13, third paragraph of Legislative Decree No. 471, Dec. 18, 1997:

- 30% of the amount due;
- 15% if the payment is made not more than 90 days late;
- 1% for each day of delay if the payment is made not more than 15 days late.

The taxpayer may make use of the voluntary amends under Article 13 of Legislative Decree No. 472 of 18/12/97 by paying a reduced penalty.

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Reduced penalty	Time limit for regularization
0.1 % to 1.4 % (1% x 1/10)	Within 14 days after due date, applying 0.1 percent for each day overdue
1,50 % (15% x 1/10)	From the 15th to the 30th day after the due date
1,67 % (15% x 1/9)	From the 31st to the 90th day after the due date
3,75% (30% x 1/8)	Within 1 year (from 16/03)
4,29 % (30% x 1/7)	Within 2 years (from 16/03)
5 % (30% x 1/6)	Within the deadline for assessment

The payment of the tax and interest (calculated at the legal rate) must be made with Form F24 using tax code 7085, (so the interest must neither be indicated nor paid separately, but must be added to the tax and paid cumulatively), while for the penalty, Form F23 must be used, indicating tax code 678T, the reason "SZ" and the code of the competent Revenue Agency according to the registered office of the company (Reggio Emilia = TG2; Guastalla = TGQ).

The annual flat tax rule does not apply to partnerships.

The firm remains available for any clarifications.

Kind regards.

SGB & Partners - Commercialisti

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