

To whom it may concern

Of counsel

Dott. Sandro Guarnieri

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott. Matteo Giovannini

Dott.ssa Nunzia Riviaccio

Avv. Francesca Palladi

Reggio Emilia, Jan. 21, 2026

MEMORANDUM N. 6/2026

Deadline / Fulfillment

Subject: Deadline for annual retention of accounting books and records

The procedure for storing accounting records relating to 2024 must be completed by January 31.

1) Premise

Article 7, paragraph 4-quater of Decree Law No. 357 of June 10, 1994 (as amended by Article 12-octies, first paragraph, of Decree Law No. 34 of April 30, 2019, converted by Law No. 58 of June 28, 2019) **has abolished the obligation to store accounting records kept electronically** (as is now the case in virtually all instances) on an annual basis, introducing, by way of derogation from the provisions of Article 7, paragraph 4-ter, of Decree Law No. 357/94, **the obligation to print them only when specifically requested during an audit.**

Therefore, accounting records are considered valid, even in the absence of annual storage in electronic or paper form, provided that the data is updated on electronic media and that, during an inspection, it is printed immediately, at the request of the competent authorities and in their presence.

The registers in question are:

- the journal;
- the ledgers;
- the inventory book;
- the register of depreciable assets;
- the VAT registers;
- the auxiliary warehouse records.

2) Response to request for ruling no. 236 of 9.4.2021

According to an initial interpretation, the Revenue Agency expressed a contrary opinion, arguing in ruling 236/2021 that it was necessary to distinguish between “**keeping**” and “**storage**.”

The registers are considered to be regularly “**kept**” even if they are not printed until the third (sixth for 2019) month following the deadline for filing the tax return for the year to which the registers refer, provided that they can be

SGB & Partners

Sede legale

Via Meuccio Ruini, 10

42124 Reggio Emilia

CF e Piva 01180810358

Tel. +39 0522 941069

Fax +39 0522 941885

Mail info@sgbstudio.it

Web www.sgbstudio.it

printed immediately at the request of the control bodies during access, inspection, or verification.

Conversely, the same records are considered to be properly “**stored**” if, alternatively:

- a) are stored electronically using substitute storage (the process is completed with a digital signature and time stamp);
 - b) are printed on paper;
- within the third (sixth for 2019) month following the deadline for filing the tax return for the year to which the records refer.

3) **Response to request for ruling no. 346 of May 17, 2021**

With its response to request for ruling 346/2021, the Italian Revenue Agency acknowledged the change introduced by Article 7, paragraph 4-quater of Decree Law 357/1994, as amended by Article 12-octies, first paragraph, of Decree Law No. 34 of April 30, 2019, “allowing for an exemption from the obligation to print or substitute storage” of the aforementioned registers and, therefore, **that they no longer have to be stored electronically or printed within the third month following the deadline for filing the tax return for the year to which the registers refer**, but it is sufficient that, in the event of an inspection, they are printed immediately, at the request of the competent authorities and in their presence.

4) **Stamp duty**

With regard to the payment of stamp duty for the journal and inventory book, a distinction must be made between whether the aforementioned registers are kept in paper format or using computer systems.

a) **Paper storage**

Stamp duty is payable for every 100 pages or fraction thereof at a rate of €16.00 (or €32 where no annual certification fee is payable, as in the case of sole proprietorships and partnerships), before the register is put into use, i.e., before printing begins.

Payment can be made by applying the appropriate revenue stamps or by payment using form F23, using tax code 458T.

b) **Storage using a computer system**

The tax is payable in the amount of €16 (or €32 where the annual certification fee is not payable, as is the case, for example, for sole proprietorships and partnerships), for every 2,500 entries or fraction thereof, by payment using form F24, entering tax code 2501 and indicating the year to which the accounting entries refer as the reference year.

Payment must be made within 120 days of the end of the financial year to which the accounting entries refer.

5) **Recommendation for annual storage in electronic format or in print**

Although, based on the above, it is not mandatory, we still recommend that you proceed with the annual storage of books and accounting records without

SGB & Partners

Sede legale

Via Meuccio Ruini, 10

42124 Reggio Emilia

CF e Piva 01180810358

Tel. +39 0522 941069

Fax +39 0522 941885

Mail info@sgbstudio.it

Web www.sgbstudio.it



waiting for any audits, during which there could be problems with immediate printing.

The Firm remains available for any clarifications.

SGB & Partners - Commercialisti

SGB & Partners

Sede legale

Via Meuccio Ruini, 10

42124 Reggio Emilia

CF e Piva 01180810358

Tel. +39 0522 941069

Fax +39 0522 941885

Mail info@sgbstudio.it

Web www.sgbstudio.it