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To whom it may concern

Reggio Emilia, Feb. 24, 2026

MEMORANDUM N. 21/2026

Deadline/Fulfillment

Subject: Annual tax on company books 2026

Instead of paying the government concession tax for each initial stamping of a book or register as required by Article 2215 of the Civil Code, corporations (joint-stock companies, limited liability companies) make an annual **lump sum payment** regardless of the registers to be stamped and the number of pages they contain. The tax remained in place even after the initial certification of the journal and inventory book was abolished, as the certification requirement remains in place for other company books.

The **tax amount** is as follows:

- € 309,87 for companies with share capital not exceeding €516,456.90 as of January 1, 2026;
- € 516,46 for companies with share capital exceeding €516,456.90 as of January 1, 2026.

Please note Any changes in share capital or endowment fund after January 1, 2026, shall not be taken into account (they will affect the amount due for 2027).

Article 23, note 3, of the government concession tax tariff approved by Ministerial Decree of December 28, 1995, establishes that “the tax must be paid by the deadline for payment of VAT due for the previous year.” Therefore,

the tax must be paid by March 16, 2026

the payment methods vary depending on whether the tax is paid for the first year of activity or for subsequent years:

- For newly established companies, payment must be made using the appropriate postal account payment slip, made out to the Revenue Agency

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– Pescara Operations Center – postal account no. 6007, before submitting the declaration of commencement of activity (form AA7/10), which must include the payment details;

- For subsequent years, payment must be made using form F24, using **tax code 7085** (Annual tax for the certification of company books) and indicating **2026** as the reference period. The tax can be offset against any available credits.

Please note the following:

Type of payment	Available mode
Form F24 balance “in debit” without compensation	Revenue Agency telematic services (Entratel/Fisconline) or banking services (remote/home banking)
Form F24 with compensation (debit balance or zero balance)	Revenue Agency online services (Entratel/Fisconline)

The following entities **are exempt** from paying the tax in question:

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

Failure to pay or late payment of the tax shall be subject to the penalty referred to in Article 13, paragraph 3, of Legislative Decree No. 471 of December 18, 1997; to this end, consideration should be given to the revision of the penalty system introduced by Legislative Decree No. 87/2024 applicable to violations committed from September 1, 2024, with the consequence that these are identified as follows.

- 25% of the amount due;
- 12.5% if payment is made with a delay of no more than 90 days;
- 0.83% for each day of delay if payment is made with a delay of no more than 15 days.

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Taxpayers may avail themselves of voluntary disclosure pursuant to Article 13 of Legislative Decree No. 472 of December 18, 1997, by paying a reduced penalty.

Reduced penalty	Regularization deadline
from 0.0833% to 1.1662% (1% x 1/10)	Within 14 days of the due date, applying 0.1% for each day of delay
1,25 % (15% x 1/10)	From the 15th to the 30th day after the due date
1,3889 % (15% x 1/9)	From the 31st to the 90th day after the due date
3,125 % (30% x 1/8)	Within 1 year (from 16/03)
3,5714 % (30% x 1/7)	Within 2 years (from 16/03)
3,5714 % (30% x 1/6)	Within the deadline for assessment

Payment of the tax and interest (calculated at the legal rate) must be made using Form F24, entering tax code 7085 (i.e., interest must not be indicated or paid separately, but must be added to the tax and paid cumulatively), while for the penalty, Form F23 must be used, entering tax code 678T, the reason for payment "SZ" and the code of the competent Revenue Agency based on the company's registered office (Reggio Emilia = TG2; Guastalla = TG3). F23 must be used, indicating tax code 678T, the reason for payment "SZ" and the code of the competent Revenue Agency based on the company's registered office (Reggio Emilia = TG2; Guastalla = TGQ).

The rule on the annual flat-rate tax does not apply to partnerships.

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The Firm remains available for any clarifications.

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