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To whom it may concern

Reggio Emilia, July 13, 2026

MEMORANDUM N. 33/2026

Insight

Subject: Special RAI License Fee for Businesses

Many companies are currently receiving a notice from RAI reminding them of their obligation to pay the special radio and television license fee.
In this regard, we would like to point out the following.
The RAI special license fee is not a fee for watching television, but a tax. It is levied simply based on the possession—on company premises, in public establishments, or in premises open to the public—of one or more devices capable of or adaptable for receiving radio and television broadcasts.

Legal Basis: Emergency Decree No. 246 of February 21, 1938 (converted into Law No. 880 of June 4, 1938). The tax is levied solely on the basis of possession, regardless of the actual use of the device or the existence of a contractual relationship with RAI.

THE TECHNICAL DIFFERENCE: THE TUNER

The key issue—which is often misunderstood—is which devices are subject to the tax. The decisive criterion is the presence of a tuner for receiving television or radio signals (DVB-T/T2 or satellite).
According to the notes from the Ministry of Economic Development (February 22, 2012, and April 20, 2016) and the official RAI FAQs:

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DEVICES SUBJECT TO A LICENSE FEE	DEVICES NOT SUBJECT TO A LICENSE FEE
Televisions (any brand/model)	PCs, laptops, tablets, smartphones
Digital terrestrial or satellite set-top boxes	Monitors without a TV tuner
USB cards/sticks with TV tuners	Smart TVs used only via the internet (without an active tuner)
VCRs with tuners	Projectors and display-only screens
Radios with FM/DAB tuners	Videoconferencing devices without a TV/radio tuner

Practical rule: PCs, tablets, and smartphones that allow users to watch TV programs exclusively via the Internet (streaming)—and that lack a built-in or external tuner—do not meet the requirement of "possession of a device capable of receiving radio and television broadcasts" and are not subject to the license fee.

RAI SPECIAL LICENSE FEE DEADLINES FOR 2025/2026

Frequency	Deadlines
Annual	January 31 of the reference year
Semiannual	January 31 + July 31
Quarterly	January 31 + April 30 + July 31 + October 31

AMOUNTS IN EFFECT FOR 2025–2026

Device	Annual	Semiannual	Quarterly
TV (professional firms, stores, offices, cafeterias, etc. — Category E)	€ 203,70	€ 103,93	€ 54,03
Radio	€ 29,94	€ 15,28	€ 7,95

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PENALTIES

From €103.29 to €516.45 per year of non-compliance

INTEREST

The overdue rent must be increased by interest at the statutory rate

WHAT TO DO IN PRACTICE

We suggest you check your situation by following this guide:

A) The company does NOT own any devices with a tuner:

- No special license fee is due.

- In order to respond to RAI's reminders, it is advisable to formally notify them that the conditions for the fee have not been met, citing the MiSE Notes dated February 22, 2012, and April 20, 2016.
- Do not complete the RS schedule in the IRES form.

B) The company owns one or more devices with a tuner:

- The special license fee is due for each device located on company premises.
- You must verify that the company is properly registered for the RAI special subscription and that payments are up to date.
- **For tax reporting purposes:** the RS section of Form IRES 2026 must be completed by indicating the subscription number, the applicable category, and the other required information for the devices held in 2025.

Explanatory Note: Article 17 of Decree-Law 201/2011 requires that information regarding the special license fee be included in the tax return. This provision will remain in effect until December 31, 2026 (it will be repealed by Legislative Decree 174/2024 effective January 1, 2027).

REGULATORY UPDATE: LEGISLATIVE DECREE NO. 174/2024

Legislative Decree No. 174 of November 5, 2024 (Consolidated Law on Indirect Transfer Taxes) introduces changes to the regulations governing the special transfer tax, effective January 1, 2027. However, these are not substantive changes but rather a systematic reorganization into a single body of law of all current legislative provisions concerning minor taxes, known as the "Consolidated Law on Minor Taxes" (TUTEM).

The Firm is available to answer any questions you may have.

SGB & Partners – Commercialisti

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