



To whom it may concern

Reggio Emilia, Feb. 28, 2025

Of counsel

Dott. Sandro Guarnieri

MEMORANDUM N. 17/2025

Dott. Marco Guarnieri

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Deadline/Fulfillment

Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghieri

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Dott.ssa Federica Lusenti

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Subject: Annual fee for social books 2025

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.

Avv. Francesca Palladi

The **amount of the fee** is as follows:

- € 309.87 for companies with registered capital as of January 1, 2025 not exceeding € 516,456.90;
- € 516.46 for companies with registered capital as of January 1, 2025 exceeding € 516,456.90.

N.B. Any changes in share capital or endowment fund after

January 1, 2025 are of no consequence (these will affect what is due for 2026).

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

the fee is due by next March 17, 2025

(falling on the 16th on a Sunday)

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Payment methods are different, depending on whether the fee is paid for the first year of operation or for subsequent years:

- for newly incorporated companies, the payment should be made with a special postal current account slip, made out to the Revenue Office - Operational Center of Pescara - postal account no. 6007, before the submission of the declaration of start of activity (form AA7/10) on which the payment details should be reported;
- for years after the first, the payment must be made through the F24 form, using the tax code 7085 (Annual Tax for the endorsement of company books) and indicating the **year 2025** as the reference period. The fee can be offset against any available credits.

Please note the following:

Type of payment	Usable mode
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.

To the omitted/delayed payment of the tax the sanction of Article 13, third paragraph of Legislative Decree No. 471 of 18.12.1997 applies; for this purpose, the revision of the sanction regime introduced by Legislative Decree No. 87/2024 applicable to violations committed from 1.9.2024 should be considered, with the result that they are identified as follows.

- 25% of the amount due;
- 12.5% if the payment is made not more than 90 days late;

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- 0.83% 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 Dec. 18, 1997 by paying a reduced penalty.

Reduced fine	Deadline for regularization
From 0,0833 % to 1,1662 % (1% x 1/10)	Within 14 days of the due date, applying 0.1% for each day overdue
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

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).

Annual flat tax rule does not apply to partnerships.

The Firm remains available for any clarifications.

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