

Annual Chamber Fee - Payment Deadlines

1 ANNUAL CHAMBER FEE FOR 2025

Relative to 2025, the annual chamber fee is due in the measures established by the Ministerial Decree of 21.4.2011 reduced by 50%, pursuant to Article 28 co. 1 of DL 24.6.2014 no. 90 (conv. L. 11.8.2014 no.

114) who had initiated a process of progressive reduction of the amounts of the levy.

As summarised in the note of the Ministry of Economic Development No. 127214 of 18.12.2024, the amount of the tax varies according to the section, ordinary or special, of the Register in which the company is registered.

1.1 SPECIAL SECTIONS OF THE COMMERCIAL REGISTER

For persons registered in the special section of the Commercial Register, the fee is payable as follows:

- non-agricultural simple partnerships: 100.00 euro (local unit 20.00 euro);
- simple agricultural companies: 50.00 euro (local unit 10.00 euro);
- companies between lawyers *pursuant to* Legislative Decree 96/2001: EUR 100.00 (local unit EUR 20.00);
- sole proprietorships: €44.00 (local unit €8.80).

1.2 ORDINARY SECTION OF THE COMMERCIAL REGISTER

For companies registered in the ordinary section of the Register, the measures are as follows:

- sole proprietorships: 100.00 euro (local unit 20.00 euro);
- all other enterprises: varying amounts according to the applicable rate for the turnover bracket for 2024, from a minimum of EUR 100.00 to a maximum of EUR 20,000.00 (local unit 20% of the amount due from the head office with a maximum of EUR 100.00).

1.3 PERSONS REGISTERED WITH THE REA

The tax is also payable by persons registered with the REA, in the fixed amount of EUR 15.00.

1.4 LOCAL UNITS AND BRANCH OFFICES OF FOREIGN COMPANIES

Local units and branch offices of companies with their head office abroad must pay the amount of EUR 55.00 for each unit or branch office.

1.5 PAYMENT OF THE ANNUAL FEE

The Chamber of Commerce fee must be paid, electronically, through the F24 form, using the tax code '3850', to be indicated in the section 'IMU and other local taxes'.

Payment through the pagoPA platform is possible.

Enterprises registered during 2025

Newly registered companies may pay the tax at same time as their registration or annotation in the Commercial Register (Art. 8 paras. 3 and 4 of Ministerial Decree No. 359 of 11.5.2001), or within the following 30 days (Art. 4 para. 1 of Ministerial Decree 21.4.2011).

Companies registered in 2024 or earlier years

For companies registered in 2024 or earlier years, the deadline for payment of the annual fee coincides with the deadline for payment of the first advance payment of income tax.

For those subject to IRPEF, the payment deadlines expire:

- 30.6.2025, without the 0.4% surcharge;
- or 30.7.2025 (30th day after 30.6.2025), with a surcharge of 0.4%.

For corporations and other entities subject to IRES, taxes are paid by the last day of the sixth month following the end of the tax period to which they relate. In relation to 'solar' IRES entities, therefore, the deadlines are similar to those for natural persons and partnerships.

With reference to these subjects:

- if they approve the budget after the expiry of a period of four months following the end of financial year, the balance and the first instalment shall be paid by last day of the month following the month in which the budget was approved;
- if the budget is not approved within the time limit laid down by law, payment shall in any case be made by last day of the month following expiry of the time limit.

In any , it is possible to defer payment to the 30th day thereafter, increasing the sums to be paid by 0.4 per cent by way of interest.

2 SURCHARGES DECIDED BY CHAMBERS OF COMMERCE

Individual Chambers of Commerce may be authorised to apply surcharges to the Chamber fee as defined above.

2.1 20% INCREASE

Article 18(10) of Law 580/93 provides for the possibility of applying surcharges of up to 20% on the annual fee ordinarily due. These surcharges must be:

- directed at financing programmes and projects, shared with the regions, aimed at promoting economic development and organising business services;
- authorised by the Ministry of Economic Development, now called the Ministry of Enterprise and *Made in Italy*.

Increases for the three-year period 2023, 2024 and 2025

For the three-year period 2023, 2024 and 2025, the increases were approved by Ministerial Decree 23.2.2023.

For all the Chambers of Commerce listed in Appendix 1 to the decree, an increase in the fee is set at 20%.

Increases for 2024 and 2025 for the Irpinia-Sannio Chamber of Commerce

The Ministerial Decree of 27.3.2024, published on the website of the Ministry of Enterprise and *Made in Italy* on 24.4.2024 approved the 20% surcharge for the Irpinia-Sannio Chamber of Commerce for the years 2024 and 2025.

2.2 50% INCREASE

Chambers of Commerce whose budgets are structurally unbalanced to the point of financial dissolution may, under certain conditions, apply a surcharge up to a maximum of 50% of the annual Chamber fee. This surcharge is conditional:

- to the structural imbalance of the Chamber of Commerce, which could lead to its financial collapse;
- the elaboration of a multiannual financial rebalancing programme, shared with the region, in which, among the various reorganisation measures, the increase of the Chamber of Commerce fee can be envisaged;
- ministerial authorisation, subject to verification of suitability of the aforementioned programme (Art. 1 para. 784 of Law 205/2017).

The surcharges approved in previous years in implementation of this framework have been exhausted and, at present, not renewed.