

Annual Chamber of Commerce Fee Surcharges – Payment Deadlines

1 ANNUAL CHAMBER OF COMMERCE FEE FOR 2026

With regard to 2026, the annual chamber of commerce fee is due in the measures established by Ministerial Decree 21.4.2011 reduced by 50%, in application of art. 28 co. 1 of Legislative Decree 24.6.2014 no. 90 (conv. L. 11.8.2014 no. 114) which had started a process of progressive reduction of the amounts of the tax.

As summarized by the note of the Ministry of Enterprise and Made in Italy 16.1.2026 no. 9347, the tax measures vary 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 Register of Companies, the fee is due in the following amounts:

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

1.2 ORDINARY SECTION OF THE COMMERCIAL REGISTER

With regard to companies registered in the ordinary section of the Register, the measures are as follows:

- sole proprietorships: 100.00 euros (local unit 20.00 euros);
- all other companies: variable amounts in relation to the applicable rate for the turnover bracket relating to 2025, from a minimum of €100.00 to a maximum of €20,000.00 (local unit 20% of the amount due by the main office with a maximum of €100.00).

1.3 SUBJECTS REGISTERED WITH THE REA

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

1.4 LOCAL UNITS AND SECONDARY OFFICES OF FOREIGN COMPANIES

Local units and secondary offices of companies with their main office abroad must pay, for each unit or headquarters, the amount of 55.00 euros.

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 "IMU and other local taxes" section.

Payment is possible through the pagoPA platform.

Companies registered in 2026

Newly registered companies can pay the tax at the same time as registration or annotation in the Register of Companies (art. 8 par. 3 and 4 of Ministerial Decree 11.5.2001 no. 359), or within the following 30 days (art. 4 co. 1 of Ministerial Decree 21.4.2011).

Companies registered in 2025 or earlier years

For companies registered in 2025 or in previous years, the deadline for payment of the annual fee coincides with the deadline for payment of the first advance payment of income taxes.

For IRPEF subjects, the payment terms expire:

- on 30.6.2026, without the increase of 0.4%;

- or 30.7.2026 (30th day after 30.6.2026), with an increase of 0.4%.

For corporations and other entities subject to IRES, taxes are paid by the last day of the sixth month following the month in which the tax period to which they refer ended. In relation to "solar" IRES subjects, therefore, the terms are similar to those for individuals and partnerships.

With reference to these subjects:

- if they approve the financial statements after 4 months from the end of the financial year, the balance and the first advance payment shall be paid by the last day of the month following that in which the financial statements are approved;
- if the financial statements are not approved within the deadline established by law, the payment shall in any case be made by the last day of the month following that in which the deadline expires.

In any case, it is possible to defer the payment to the 30th following day, increasing the sums to be paid by 0.4% as interest.

2 INCREASES APPROVED BY THE CHAMBERS OF COMMERCE

The individual Chambers of Commerce may be authorized to apply increases to the Chamber of Commerce law as defined above.

2.1 20% SURCHARGE

Art. 18 paragraph 10 of Law 580/93 provides for the possibility of applying increases, up to 20%, compared to the annual fee ordinarily due. These increases must be:

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

Increases for the three-year period 2026, 2027 and 2028

For the three-year period 2026, 2027 and 2028, the 20% increases were approved with the Ministerial Decree of 17.3.2026, published on the website of the Ministry of Enterprise and Made in Italy on 28.4.2026.

For the generality of the Chambers of Commerce, indicated in Annex 1 to the decree, an increase in the tax of 20% is set.

Companies that have already paid the annual fee as of 1.1.2026 can make the adjustment, with respect to the amount paid, within the deadline for the payment of the second advance payment of income taxes (pursuant to Article 17 paragraph 3 letter b) of Presidential Decree 435/2001), i.e. within:

- 30.11.2026, for "solar" subjects;
- the last day of the eleventh month of the tax period, for "non-solar" subjects.

Assuming that the increases are applied following the publication of the decree on the ministerial website, which took place on 28.4.2026, it is possible to distinguish between:

- companies that, on that date, have already paid the tax (whether they are new companies that registered for the first time in the Business Register in 2026, or companies already registered in previous years), which will have to make the adjustment by 30.11.2026 (i.e. the last day of the eleventh month of the tax period, for "non-solar" subjects);

- companies that, on that date, have not yet made the payment, which pay the tax on the ordinary deadlines (i.e., coinciding with those for the first advance payment of income taxes), automatically applying the authorized increases.

2.2 50% SURCHARGE

Chambers of Commerce whose budgets show structural imbalances capable of causing financial instability may, under certain conditions, apply an increase of up to a maximum of 50% of the annual Chamber of Commerce fee. This increase is conditional:

- the situation of structural imbalance in which the Chamber of Commerce finds itself, capable of causing financial instability;
- the elaboration of a multi-year financial rebalancing program, shared with the Region, within which an increase in the Chamber of Commerce fee may be envisaged, among the various recovery measures;
- to ministerial authorization, subject to verification of the suitability of the aforementioned program (art. 1 co. 784 of Law 205/2017).

Increases for the three-year period 2025, 2026 and 2027

The Ministerial Decree of 2.5.2025 approved the 50% increase in the annual fee for the years 2025, 2026 and 2027, in favor of the Chambers of Commerce of Agrigento, Caltanissetta, Messina, Palermo-Enna, South East Sicily and Trapani.