

Law no. 228 of 24.12.2012 - Donations to the Government Bond Sinking Fund

As per [paragraph 524, article 1](#), of the 2013 Stability Law (no. 228 of 24 December 2012), 19% of monetary donations made to the Government Bond Sinking Fund can be deducted from IRPEF and IRES taxes.

To this end please note that [DPR no. 398 of 30 December 2003](#), established two means of making voluntary donations to the Sinking Fund (article 45, paragraph 1, letter e)):

- payment to the post office account no. **19551001**;
- bank or postal transfer to the account with IBAN code:

IT 77X 010 000 3245 348 0 10 3330 00.

The latter means, which has been operative since 19 June 2007, is disciplined by memorandum no. 20/2007 of the State General Accounting Department, as per Ministerial Decree 293/2006.