

To whom it may concern

Of counsel

Dott. Sandro Guarnieri

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott. Daniele Pecora

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott.ssa Martina Carobbi

Dott. Matteo Giovannini

Avv. Francesca Palladi

Reggio Emilia, Nov. 28, 2024

MEMORANDUM N. 45/2024

Deadline/Fulfillment

Subject: Extension of second payment on account individuals with VAT registration with income/compensation 2023 not exceeding 170,000 euros

In Press Release No. 136 dated Nov. 27, 2024, the MEF Press Office announced the extension to Jan. 16, 2025, of the payment of the second advance payment of income taxes for individuals with VAT registration who declared income/income in the year 2023 in amounts not exceeding 170,000 euros.

The extension does not affect the payment of social security and welfare contributions and INAIL insurance premiums.

Taxpayers will be able to make the second advance payment in one lump sum or in 5 equal monthly installments from January 16 to May 16, 2025.

Those who wish to take advantage of the extension must notify the study by Friday, Nov. 29.

The firm remains available for any clarification.

SGB & Partners - Commercialisti

SGB & Partners

Sede legale

Via Meuccio Ruini, 10

42124 Reggio Emilia

CF e Piva 01180810358

Tel. +39 0522 941069

Fax +39 0522 941885

Mail info@sgbstudio.it

Web www.sgbstudio.it