

To whom it may concern



Reggio Emilia, Jan. 14, 2025

**MEMORANDUM N. 2/2025**

**Deadline/Fulfillment**

**Subject: Tax deadlines 2025**

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

<b>Monthly payment of VAT, withholding taxes and contributions</b>	<b>Deadline</b>
December 2024	Thursday Jan. 16 2025
January 2025	Monday Jan. 17 2025
February 2025	Monday March 17 2025
March 2025	Wednesday Apr. 16 2025
April 2025	Friday May 16 2025
May 2025	Monday 16 giugno 2025
June 2025	Wednesday July 16 2025
July 2025	Wednesday Aug. 20 2025
August 2025	Tuesday Sept. 16 2025
September 2025	Thursday 16 ottobre 2025
October 2025	Monday 17 novembre 2025
November 2025	Tuesday 16 dicembre 2025

**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](mailto:info@sgbstudio.it)

Web [www.sgbstudio.it](http://www.sgbstudio.it)

<b>Quarterly VAT payment, fixed contributions INPS artisans and traders</b>	<b>Deadline</b>
4th quarter 2024	Monday, February 17, 2025
1st quarter 2025	Friday, May 16, 2025
2nd quarter 2025	Wednesday, August 20, 2025
3rd quarter 2025	Monday, November 17, 2025



<b>Enasarco payment on commissions</b>	<b>Deadline</b>
4th quarter 2024	Thursday, February 20, 2025
1st quarter 2025	Tuesday, May 20, 2025
2nd quarter 2025	Wednesday, August 20, 2025
3rd quarter 2025	Thursday, Nov. 20, 2025

<b>Periodic VAT settlement reporting (LIPE)</b>	<b>Deadline</b>
LIPE communication 4th quarter 2024 (can be included in VAT form 2025)	Friday, February 28, 2025
LIPE communication 1st quarter 2025	Tuesday, June 3, 2025
LIPE communication 2nd quarter 2025	Tuesday, Sept. 30, 2025
LIPE communication 3rd quarter 2025	Monday, December 1, 2025

<b>Payment of FE stamp duty</b>	<b>Deadline</b>
Stamp duty on FE of 4th quarter 2024	Friday, February 28, 2025
Stamp duty on FE of 1st quarter 2025 (As of 9/30 if 1st quarter. < €5.000; To 1/12 if 1st and 2nd quarters. < €5.000)	Tuesday, June 3, 2025
Stamp duty on FE of 2nd quarter 2025 (As of 1/12 if 1st and 2nd quarters < €5,000)	Tuesday, September 30, 2025
Stamp duty on FE of 3rd quarter 2025	Monday, December 1, 2025

<b>Payments related to VAT - INCOME - IRAP forms.</b>	<b>Deadline</b>
Annual VAT balance 2024	Monday, March 17, 2025
Balance 2024 and 1st advance payment 2025 taxes and contributions, dry coupon, CCIAA fee (Wednesday, July 30 if payment with +0.40%)	Monday, June 30, 2025
2nd advance 2025 taxes and contributions, dry coupon tax	Monday, December 1, 2025
VAT advance payment	Monday, December 29, 2025

**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



Submission of annual returns	Deadline
Computer submission Form CU 2025 year 2024	Monday, March 17, 2025
Sending telematic Form CU 2025 year 2024 - Habitual self-employment	Monday, March 31, 2025
Sending telematic VAT Form 2025 (Friday February 28, 2025 if it includes LIPE 4th quarter 2024)	Wednesday, April 30, 2025
Sending telematic Form 730/2025	Tuesday, September 30, 2025
Sending telematic Form 770/2025	Friday, October 31, 2025
Telematic sending of Form REDDITI/2025	Friday, October 31, 2025
Sending telematic Form IRAP/2025	Friday, October 31, 2025

IMU and TASI	Deadline
IMU-TASI Deposit Payment 2025	Monday, June 16, 2025
IMU-TASI Variation declaration 2024	Monday, June 30, 2025
IMU-TASI Balance Payment 2025	Tuesday, Dec. 16, 2025

Miscellaneous payments	Deadline
Payment of annual corporate books fee	Monday, March 17, 2025
Payment stamp accounting entries 2024 kept by computer mode	Wednesday, April 30, 2025
Payment of accrued FIRR 2024	Monday, March 31, 2025

#### 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](mailto:info@sgbstudio.it)  
Web [www.sgbstudio.it](http://www.sgbstudio.it)

Interim VAT refund-compensation request - Form TR	Deadline
1st quarter 2025	Wednesday, April 30, 2025
2nd quarter 2025	Thursday, July 31, 2025
3rd quarter 2025	Friday, October 31, 2025



<b>Foreign VAT compliance</b>	<b>Intrastat forms</b>
December 2024 and 4th quarter 2024	Monday, January 27, 2025
January 2025	Tuesday, February 25, 2025
February 2025	Wednesday, March 25, 2025
March 2025 and 1st quarter 2025	Monday, April 28, 2025
April 2025	Monday, May 26, 2025
May 2025	Wednesday, June 25, 2025
June 2025 and 2nd quarter 2025	Friday, July 25, 2025
July 2025	Monday, August 25, 2025
August 2025	Thursday, September 25, 2025
September 2025 and 3rd quarter 2025	Monday, October 27, 2025
October 2025	Tuesday, November 25, 2025
November 2025	Monday, December 29, 2025

The Firm remains available for 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](mailto:info@sgbstudio.it)

Web [www.sgbstudio.it](http://www.sgbstudio.it)