

Partner di



To whom it may concern

Dott. Sandro Guarnieri  
Dott. Marco Guarnieri  
Dott. Corrado Baldini  
Dott. Paolo Fantuzzi

Reggio Emilia, Jan. 15, 2024

## MEMORANDUM N. 4/2024

Dott.ssa Clementina Mercati  
Dott.ssa Sara Redeghieri  
Dott.ssa Federica Lusenti  
Dott. Paolo Caprari  
Dott.ssa Beatrice Cocconcelli  
Dott. Daniele Pecora  
Dott.ssa Veronica Praudi  
Dott.ssa Martina Carobbi

### Deadline/Fulfillment

#### Subject: Tax deadlines 2024

Avv. Francesca Palladi

Monthly payment of VAT, withholding taxes and contributions	Deadline
December 2023	Tuesday, January 16, 2024
January 2024	Friday, February 16, 2024
February 2024	Monday, March 18, 2024
March 2024	Tuesday, April 16, 2024
April 2024	Thursday, May 16, 2024
May 2024	Monday, June 17, 2024
June 2024	Tuesday, July 16, 2024
July 2024	Tuesday, August 20, 2024
August 2024	Monday, Sept. 16, 2024
September 2024	Wednesday, Oct. 16, 2024
October 2024	Monday, Nov. 18, 2024
November 2024	Monday, Dec. 16, 2024

#### **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)

Quarterly VAT payment, fixed contributions INPS artisans and traders	Deadline
4th quarter 2023	Friday, February 16, 2024
1st quarter 2024	Thursday, May 16, 2024
2nd quarter 2024	Tuesday, August 20, 2024
3rd quarter 2024	Monday, Nov. 18, 2024

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Periodic VAT settlement reporting (LIPE)	Deadline
LIPE communication 4th quarter 2023 (can be included in VAT form 2024)	Thursday, February 29, 2024
LIPE communication 1st quarter 2024	Friday, May 31, 2024
LIPE communication 2nd quarter 2024	Monday, Sept. 30, 2024
LIPE communication 3rd quarter 2024	Monday, Dec. 2, 2024

Payment of FE stamp duty	Deadline
Stamp duty on FE of 4th quarter 2023	Thursday, February 29, 2024
Stamp duty on FE of 1st quarter 2024 (As of 9/30 if 1st quarter. < €5.000; To 2/12 if 1st and 2nd quarters. < €5.000)	Wednesday, May 31, 2024
Stamp duty on FE of 2nd quarter 2024 (As of 2/12 if 1st and 2nd quarters < €5,000)	Monday, Sept. 30, 2024
Stamp duty on FE of 3rd quarter 2024	Monday, Dec. 2, 2024

Payments related to VAT - INCOME - IRAP forms.	Deadline
Annual VAT balance 2023	Monday, March 18, 2024
Balance 2023 and 1st advance 2024 taxes and contributions, dry coupon, CCIAA fee	Monday, July 1, 2024
2nd advance 2024 taxes and contributions, dry coupon tax	Monday, Dec. 2, 2024
VAT advance payment	Friday, December 27, 2024

Submission of annual returns	Deadline
Sending telematic Form CU 2024 year 2023	Monday, March 18, 2024
Sending telematic VAT Form 2024 (Thursday Feb. 29, 2024 if it includes LIPE 4th quarter 2023)	Tuesday, April 30, 2024
Sending telematic Form 730/2024	Monday, Sept. 30, 2024
Sending telematic Form 770/2024	Thursday, Oct. 31, 2024
Sending telematic Form REDDITI	Monday, Sept. 30, 2024 * Deadline to be confirmed by Implementing Decree
Sending telematic Form IRAP	Monday, Sept. 30, 2024 * deadline to be confirmed by Implementing Decree

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<b>IMU and TASI</b>	<b>Deadline</b>
IMU-TASI Deposit Payment 2024	Monday, June 17, 2024
IMU-TASI Variation declaration 2023	Monday, July 01, 2024
IMU-TASI Balance Payment 2024	Monday, Dec. 16, 2024

<b>Miscellaneous payments</b>	<b>Deadline</b>
Payment of annual corporate books fee	Monday, March 18, 2024
Payment stamp book entries 2023 kept by computer mode	Monday, April 29, 2024

<b>Interim VAT refund-compensation request - Form TR</b>	<b>Deadline</b>
1st quarter	Tuesday, April 30, 2024
2nd quarter	Wednesday, July 31, 2024
3rd quarter	Thursday, Oct. 31, 2024

<b>Foreign VAT compliance</b>	<b>Intrastat Form</b>
Dec. 2023 and 4th quarter 2023	Thursday, January 25, 2024
January 2024	Monday, February 26, 2024
February 2024	Monday, March 25, 2024
March 2024 and 1st quarter 2024	Friday, April 26, 2024
April 2024	Monday, May 27, 2024
May 2024	Tuesday, June 25, 2024
June 2024 and 2nd quarter 2024	Thursday, July 25, 2024
July 2024	Monday, August 26, 2024
August 2024	Wednesday, September 25, 2024
Sept. 2024 and 3rd quarter 2024	Friday, October 25, 2024
October 2024	Monday, November 25, 2024
November 2024	Friday, December 27, 2024

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The firm remains available for clarification.

**SGB & Partners – Commercialisti**