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Reggio Emilia, June 12, 2024

MEMORANDUM N. 30/2024

Deadline/Fulfillment

Subject: Postponement of tax payment deadline for ISA taxpayers (ISA= Summary Reliability Indices)

Article 37 of Legislative Decree Feb. 12, 2024 No. 13 stipulates that taxpayers subject to ISAs (companies and professionals with revenues not exceeding €5,164,569 for which ISAs have been approved) including those adhering to the flat-rate (L. 190/2014) and advantage regime (L. 98/2011), can pay the 2023 balance and the first 2024 advance by next July 31 (instead of next July 1 (June 30 falls on a Sunday)).

The extension also applies to partners of companies that declare income "by transparency" (such as partners of partnerships).

Article 37 of LD 13/2024 does not contemplate the possibility of making the aforementioned payments with the 30-day deferral under Article 17 second paragraph of Presidential Decree 435/2001, applying the 0.40 percent surcharge.

The firm remains available for any clarifications.

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