

To whom it may concern



Reggio Emilia, June 19, 2025

MEMORANDUM N. 40/2025

Deadline/Fulfillment

Of counsel

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Subject: Extension of tax payments for ISA subjects

Article 13 of Decree Law No. 84 of June 17, 2025 extended the tax payment deadline from next June 30 to July 21 for taxpayers subject to the synthetic indices of reliability (ISAs).

So according to the aforementioned rule, payments for the above-mentioned taxpayers will have to be made:

- by July 21, 2025 (instead of by June 30), without any surcharge;
- from July 22 to August 20, 2025 (instead of by July 30), with a surcharge of 0.4 %.

Extension of tax payments for ISA subjects.

The Firm remains available for clarification.

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Sede legale

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