

Of counsel

Dott. Sandro Guarnieri

To whom it may concern

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

Reggio Emilia, Nov. 4, 2025

MEMORANDUM N. 52/2025

Dott.ssa Clementina Mercati

Dott.ssa Sara Redeghieri

Dott.ssa Beatrice Cocconcelli

Dott.ssa Veronica Praudi

Dott.ssa Federica Lusenti

Dott. Andrea Friggeri

Dott. Matteo Giovannini

Dott.ssa Nunzia Riviaccio

Deadline/Fulfillment

Subject: Deadline for submission of periodic vat settlements

Please note that next **December 01, 2025** is the deadline for sending:
periodic tax settlements for the months of **July – August - September** and the 3rd
quarter 2025

Avv. Francesca Palladi

Should you wish to avail yourself of the Firm for the submission We ask you to send
the file no later than **Friday, November 14 2025** to the email:

g.franceschini@sgbstudio.it

The Firm remains available for any clarifications.

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