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Reggio Emilia, Jan. 14, 2026

MEMORANDUM N. 3/2026

Deadline/ Fulfillment

Subject: 2026 tax deadlines

Monthly payment of VAT, withholding taxes, and contributions	Deadline
December 2025	Friday, January 16, 2026
January 2026	Monday, February 16, 2026
February 2026	Monday, March 16, 2026
March 2026	Thursday, April 16, 2026
April 2026	Monday, May 18, 2026
May 2026	Tuesday, June 16, 2026
June 2026	Thursday, July 16, 2026
July 2026	Thursday, August 20, 2026
August 2026	Wednesday, September 16, 2026
September 2026	Friday, October 16, 2026
October 2026	Monday, November 16, 2026
November 2026	Wednesday, December 16, 2026

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Quarterly VAT payment, fixed INPS contributions for artisans and merchants	Deadline
4th quarter 2025	Monday, February 16, 2026
1st quarter 2026	Monday, May 18, 2026
2nd quarter 2026	Thursday, August 20, 2026
3rd quarter 2026	Monday, November 16, 2026

Enasarco payment on commissions	Deadline
4th quarter 2025	Friday, February 20, 2026
1st quarter 2026	Wednesday, May 20, 2026
2nd quarter 2026	Thursday, August 20, 2026
3rd quarter 2026	Friday, November 20, 2026

Periodic VAT settlement notification (LIPE)	Deadline
LIPE communication for the fourth quarter of 2025 (may be included in VAT form 2026)	Monday, March 2, 2026
LIPE communication for the first quarter of 2026	Monday, June 1, 2026
LIPE communication for the second quarter of 2026	Wednesday, September 30, 2026
LIPE communication for the third quarter of 2026	Monday, November 30, 2026

Payment of stamp duty FE	Deadline
Stamp duty on FE for the 4th quarter of 2025	Monday, March 2, 2026
Stamp duty on FE for the 1st quarter of 2026 (As of 9/30 if 1st quarter < €5,000; as of 11/30 if 1st and 2nd quarters < €5,000)	Monday, June 1, 2026
Stamp duty on FE for the second quarter of 2026 (As of November 30 if first and second quarters < €5,000)	Wednesday, September 30, 2026
Stamp duty on FE for the third quarter of 2026	Monday, November 30, 2026

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Payments relating to VAT forms - INCOME - IRAP	Deadline
2025 annual VAT balance	Monday, March 16, 2026
2025 balance and 1st advance payment for 2026 taxes and contributions, flat-rate tax, Chamber of Commerce fee (Thursday, July 30, if payment is made with +0.40%)	Tuesday, June 30, 2026
2nd advance payment for 2026 taxes and contributions, flat-rate tax	Monday, November 30, 2026
VAT advance payment	Monday, December 28, 2026

Submission of annual returns	Deadline
Electronic submission of Form CU 2026 for the year 2025	Monday, March 16, 2026
Electronic submission of Form IVA 2026 (Monday, March 2, 2026, if it includes LIPE for the fourth quarter of 2025)	Thursday, April 30, 2026
Electronic submission of Form 730/2026	Wednesday, September 30, 2026
Electronic submission of Form 730/2026	Monday, November 2, 2026
Electronic submission of Form 770/2026	Monday, November 2, 2026
Electronic submission of Form REDDITI/2026	Monday, November 2, 2026

IMU - TASI	Deadline
IMU-TASI Advance payment 2026	Tuesday, June 16, 2026
IMU-TASI Declaration of changes 2025	Tuesday, June 30, 2026
IMU-TASI Balance payment 2026	Wednesday, December 16, 2026

Various payments	Deadline
Payment of annual tax on company books	Monday, March 16, 2026
Payment of stamp duty on accounting records for 2025 kept electronically	Wednesday, April 29, 2026
Payment of FIRR accrued in 2025	Tuesday, March 31, 2026

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Request for interim VAT refund/compensation - Form TR	Deadline
1st quarter 2026	Thursday, April 30, 2026
2nd quarter 2026	Friday, July 31, 2026
3rd quarter 2026	Monday, November 2, 2026

Foreign VAT compliance	Intrastat
December 2025 and Q4 2025	Monday, January 26, 2026
January 2026	Wednesday, February 25, 2026
February 2026	Wednesday, March 25, 2026
March 2026 and Q1 2026	Monday, April 27, 2026
April 2026	Monday, May 25, 2026
May 2026	Thursday, June 25, 2026
June 2026 and Q2 2026	Monday, July 27, 2026
July 2026	Tuesday, August 25, 2026
August 2026	Friday, September 25, 2026
September 2026 and 3rd quarter 2026	Monday, October 26, 2026
October 2026	Wednesday, November 25, 2026
November 2026	Monday, December 28, 2026

The Firm remains available for any clarifications.

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