

Of counsel

Dott. Sandro Guarnieri

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

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

Avv. Francesca Palladi

To whom it may concern

Reggio Emilia, Jan. 19, 2026

MEMORANDUM N. 5/2026

Deadline/Fulfillment

Subject: 2026 VAT data request – annual VAT return for the 2025 tax period

The VAT return can be filed from February 1 **until April 30, 2026.**

In VAT form 2026, it is possible to complete section VP to report VAT settlement data for October–November–December 2025 (monthly filers) or for the fourth quarter of 2025 (quarterly filers).

The data for the fourth quarter periodic settlements can therefore be communicated with the annual VAT return, but in this case, the return must be sent by March 2 (as February 28 falls on a Saturday).

Please note that the amount above which a compliance certificate is required in the tax return (or the signature of the body responsible for auditing the accounts) for the use of annual VAT credit for offsetting purposes has been reduced to €5,000. **In addition, the date from which it is possible to use the annual VAT credit in excess of €5,000 for offsetting purposes has been brought forward to the tenth day following the date of submission of the return from which the credit arises.**

The VAT credit accrued as of December 31, 2025, can be used to offset other taxes and contributions (“horizontal” or “external” offsetting), starting from the January 16, 2026, deadline (tax code 6099 - reference year 2025), but only up to a maximum limit of €5,000.

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

Pursuant to the changes introduced by Decree Law 50/2017, in all cases of VAT credit offsetting, payment of each individual F24 form must be made exclusively by electronic means (Fisconline/Entratel) and the use of home banking is no longer permitted.

Those who have accrued a VAT credit in 2024 that can be offset but has not been fully used for offsetting during 2025 may continue to use it (tax code 6099 - year 2024) until the annual VAT return for 2025 is submitted, in which the previous year's credit will be, so to speak, “regenerated” by being added to the VAT credit accrued in 2025.

The 2025 VAT balance must be paid:

- in a single installment, by March 16, 2026;

- or in monthly installments, starting on March 16, 2026, with interest of 0.33% per month added to installments after the first;
- or by the deadline for the balance resulting from the 2026 Income Tax Return for the year 2025, set at June 30, 2026, with an increase of 0.40% per month or fraction of a month after March 16, 2026, or in installments from the payment date, first increasing the amount to be paid by 0.40% for each month or fraction of a month after March 16 and then increasing the amount of each installment after the first by 0.33% per month.

We kindly request that you promptly provide copies of the documentation listed below and the statements shown on the following pages.

Your contact person at our firm will contact you to establish the methods for acquiring the data.

LIST OF DOCUMENTS TO BE PREPARED

- a) annual VAT **sales** statement broken down by tax rates and type of VAT transactions (non-taxable, exempt, etc.);
- b) annual VAT **purchases** statement broken down by tax rates and type of VAT transactions (non-taxable, exempt, etc.);
- c) copy of the accounting ledger relating to the “ERARIO C/IVA” account;
- d) monthly/quarterly VAT settlements;
- e) list of monthly/quarterly payments and any voluntary corrections;
- f) copy of the F24 forms referred to in the previous point;
- g) copy of the F24 form relating to the payment of the December VAT advance and indication of the method used for the relevant calculation (e.g., historical method, forecast method, analytical-actual method);
- h) VAT credit for the year 2024 used for offsetting via F24 form during 2025 (attach a copy of the F24 forms) or requested for refund in 2025;
- i) interim refunds requested or credit resulting from the first three quarters of 2025 offset in the F24 form (attach a copy of the payment forms);
- j) copy of the periodic VAT settlement notices, if not submitted by the firm;
- k) copy of the Intra forms, if not submitted by the firm;
- l) indication of the amount of purchases made with taxpayers who have availed themselves of flat-rate relief schemes;
- m) indication of the amount of purchases made with taxpayers who have availed themselves of the “cash VAT” provision, if you are under the “cash VAT” regime;
- n) indicate whether VAT payments were made during 2025 using the F24 EU car registration form and attach a copy of the relevant F24 forms;
- o) indicate whether purchases, sales, and leases of real estate (residential, commercial, assets) were made;
- p) indicate whether any transactions were carried out with condominiums;
- q) indicate whether any transactions falling under the margin scheme were carried out;
- r) indicate the amount of purchases and sales of mobile phones, microprocessors, central processing units, game consoles, tablets, PCs, and

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

- laptops in the marketing stages prior to retail sale with the application of the reverse charge mechanism;
- s) indicate the amount of purchases and sales of services in the construction sector and related sectors and of goods and services in the energy sector with application of the reverse charge mechanism;
 - t) indicate the amount of transactions carried out with public bodies with application of the “split payment” mechanism;
 - u) communicate any options, waivers, and revocations;
 - v) **VP FRAMEWORK communication of periodic settlement data for the fourth quarter of 2025 if it is decided to send it with the VAT return;**
 - w) **ALL of the following tables:**

Indication of VAT credit utilization p. i. 2025

TOTAL VAT credit p.i. 2025 <i>split this value into</i>	€
1 amount requested for reimbursement	€
2 amount carried forward to 01/01/2026	€
3 amount to be used for horizontal offsetting in the F24 form with other tax or social security debts (other than VAT)	€

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

VF - Breakdown of purchases 2025

Indicate the total purchases (including intra-Community purchases and imports) net of VAT recorded in 2025 <i>and split that value into</i>	€
---	---

1 cost of depreciable tangible and intangible assets, including the redemption price of leased assets and assets with a value not exceeding €516.46 (real estate, plant, machinery, cars, transport vehicles, trademarks, software, etc.)	€
2 cost of non-depreciable capital goods (e.g., land) and total amount of leasing, rental, usufruct, hire, and other contracts for consideration	
3 cost of goods intended for resale, raw materials, ancillary materials, consumables, and accessories, semi-finished products, and packaging used for the production of goods and services	€
4 total amount of purchases of other goods and services related to the business activity not included in the previous codes, obtained by subtracting the sum of the previous fields from the total purchases indicated above	€
	€

VE - Disposal of depreciable assets 2025	
Report the amount of sales of depreciable assets <i>(for regular exporters, provide a breakdown of sales by month)</i> .	€

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

VT - Ripartizione delle vendite 2025

Indicare il
totale **imponibile** VENDITE al 4%,
10% e 22%

€

totale **imposta** su VENDITE al
4%, 10% e 22%

€

e ripartire i valori di cui sopra tra

soggetti IVA

€

€

consumatori finali

€

€

in caso di cessioni a consumatori finali specificare, inoltre, la regione/provincia autonoma dove viene svolta l'attività

Abruzzo

€

€

Basilicata

€

€

Bolzano

€

€

Calabria

€

€

Campania

€

€

Emilia Romagna

€

€

Friuli Venezia Giulia

€

€

Lazio

€

€

Liguria

€

€

Lombardia

€

€

Marche

€

€

Molise

€

€

Piemonte

€

€

Puglia

€

€

Sardegna

€

€

Sicilia

€

€

Toscana

€

€

Trento

€

€

Umbria

€

€

Valle d'Aosta

€

€

Veneto

€

€

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

For regular exporters, those who make domestic and intra-Community purchases and imports without applying VAT following a declaration of intent, also provide:

1. indication of the methodology:

☐ solar plafond ☐ monthly plafond

2. monthly summary of purchases made in Italy using the credit limit;

3. monthly summary of intra-Community purchases made using the credit limit;

4. monthly summary of imports made using the credit limit;

5. monthly VAT **sales** statement broken down by tax rates and type of VAT transactions (non-taxable, exempt, etc.);
6. Monthly breakdown of disposals of depreciable assets.

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