

*To whom it may concern*

*Of counsel*

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Avv. Francesca Palladi

Reggio Emilia, May 07, 2026

## MEMORANDUM N. 29/2026

### **Deadline / Fulfillment**

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#### **Subject: Deadline for the first submission of periodic VAT returns**

Please note that the deadline for submitting the following is **June 1, 2026**:  
the periodic payroll reports for January, February, and March, and for the first  
quarter of 2026.

If you would like to use our firm to send the file, please send it **no later than  
Friday, May 22, 2026**, to the following email address:

[g.franceschini@sgbstudio.it](mailto:g.franceschini@sgbstudio.it)

The Firm remains available for any clarifications.

**SGB & Partners – Commercialisti**

#### **SGB & Partners**

Sede legale

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