

To whom it may concern

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Reggio Emilia, May 29, 2026

MEMORANDUM N. 31/2026

Deadline / Fulfillment

Subject: Extension of the tax payment deadline for ISA taxpayers

Article 6 of Decree-Law No. 89 of May 22, 2026, has extended the tax payment deadline from June 30 to July 20 for taxpayers subject to the synthetic reliability indices (ISA).

Therefore, pursuant to the aforementioned provision, payments by the aforementioned taxpayers must be made:

- by July 20, 2026 (instead of by June 30), without any surcharge;
- from July 21 to August 20, 2026 (instead of by July 30), with a surcharge of 0.80% (a surcharge that has doubled compared to the previous year).

The payment deadline for individual taxpayers and entities "not subject" to ISA forms remains set for June 30 / July 30, 2026 (with a 0.40% surcharge).

The Firm remains available for any clarifications.

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Sede legale

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