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Reggio Emilia, Sept. 04, 2026

MEMORANDUM N. 36/2026

Deadline/Fulfilment

Subject: Deadline for the second submission of periodic VAT returns

Please note the deadline for submitting the following is **30 September 2026**:
the periodic payments for the months of April, May and June and for the second
quarter of 2026.

Please send the file to the following email address no later than **Friday 18 September 2026** if you wish to use our Firm's services:

g.franceschini@sgbstudio.it

Our Firm remains available for any clarifications.

SGB & Partners – Commercialisti

SGB & Partners

Sede legale

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