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Dott.ssa Katia Borghi
Dott.ssa Nunzia Rivieccio
Dott. Matteo Giovannini
Dott.ssa Morena Carpinteri
Dott.ssa Alessia Testa

Avv. Francesca Palladi

To whom it may concern

Reggio Emilia, Nov. 09, 2026

MEMORANDUM N. 42/2026

Deadline/Filfillment

Subject: Deadline for the third submission of periodic VAT returns

Please note that the deadline for submitting the following is **30 November 2026**: the periodic payments for July, August and September, and for the third quarter of 2026.

If you wish to use our firm to submit these, please send the file **by Friday 20 November 2026** at the latest to the following email address:

g.franceschini@sgbstudio.it

The Firm remains available for any clarifications.

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