


**MAIN TAX DEADLINES TO BE MET IN FISCAL YEAR 2020**

<b>JANUARY 2020</b>	<b>20</b>	E-invoices: payment of stamp duty related to invoices issued with reference last quarter 2019
	<b>31</b>	"Virtual" stamp duty Return with reference fiscal year 2019
		ESTEROMETRO with reference December 2019: electronic transmission (*)
<b>FEBRUARY 2020</b>	<b>20</b>	ENASARCO Contribution ref.last quarter 2019
	<b>28</b>	Print off of the accounting books (journal, fixed asset register, VAT purchase and sales book etc.) with reference fiscal year 2018
<b>MARCH 2020</b>	<b>2</b>	Electronic Transmission of the VAT Form with reference last quarter 2019 (this fulfillment can be avoided with the transmission of the VAT Form ref.whole year 201 before the ordinary deadline of April 30th ) 2020)
		Late trasnmission of INTRASTAT Form ref. 2017 and 2018
	<b>9</b>	Certificazione Unica Form (employees) : electronic transmission to the Italian Revenue Agency (**)
	<b>16</b>	Payment of the Tax on Company books ref.2020
	<b>31</b>	Certificazione Unica Form to be made available (as paper copy) to both employees and sole traders
Annual ENASARCO Form and Certificazione Unica Form to Agents		
<b>APRIL 2020</b>	<b>20</b>	E-invoices: payment of stamp duty related to invoices issued with reference first quarter 2020. Should the amount due be less than EUR 1,000 , the payment can be performed on half year basis
	<b>29</b>	Payment of stamp duty related to books and other electronic documentation relevant for tax purposes issued or utilized during fiscal year 2019
	<b>30</b>	ESTEROMETRO with reference first quarter 2020: electronic transmission
<b>From FEB 1<sup>st</sup> to APRIL 30<sup>th</sup></b>		VAT Form with reference whole year 2019 : electronic transmission
<b>MAY 2020</b>	<b>20</b>	ENASARCO Contribution ref. first quarter 2020
<b>JUNE 2020</b>	<b>1</b>	Electronic Transmission of the VAT Form with reference first quarter 2020
	<b>16</b>	IMU (Council Tax) – First advance payment ref.2020
		E-invoices: payment of stamp duty related to invoices issued with reference first quarter 2020 (when the amount due is less than EUR 1,000 )
<b>30</b>	Balance payment Corporation Tax and IRAP Tax ref.fiscal year 2019 and first advance payment ref.fiscal year 2020	
	Fee to the Chamber of Commerce ref.fiscal year 2020	
<b>JULY 2020</b>	<b>20</b>	E-invoices: payment of stamp duty related to invoices issued with reference second quarter 2020. Should the amount due be less than EUR 1,000 , the payment can be performed on half year basis
	<b>31</b>	Balance payment Corporation Tax and IRAP Tax ref.fiscal year 2019 and first advance payment ref.fiscal year 2020 with an additional fee computed as 0,4 per cent
ESTEROMETRO with reference second quarter 2020: electronic transmission		

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		Fee to the Chamber of Commerce ref.fiscal year 2020 with an additional fee computed as 0,4 per cent
<b>AUGUST 2020</b>	<b>20</b>	ENASARCO Contribution ref. second quarter 2020
<b>SEPTEMBER 2020</b>	<b>16</b>	Electronic Transmission of the VAT Form with reference second quarter 2020
<b>OCTOBER 2020</b>	<b>20</b>	E-invoices: payment of stamp duty related to invoices issued with reference third quarter 2020. Should the amount due be less than EUR 1,000 , the payment can be performed on half year basis
<b>NOVEMBER 2020</b>	<b>2</b>	770 Form : electronic transmission (***)
		Certificazione Unica Form (sole traders) : electronic transmission
		ESTEROMETRO with reference third quarter 2020: electronic transmission
	<b>20</b>	ENASARCO Contribution ref. third quarter 2020
	<b>30</b>	Corporation Tax and IRAP Tax: second advance payment ref.fiscal year 2020
		Corporation Tax Form ref. fiscal year 2019 : electronic transmission
		IRAP Tax Form ref. fiscal year 2019 : electronic transmission
		Electronic Transmission of the VAT Form with reference third quarter 2020
<b>DECEMBER 2020</b>	<b>16</b>	IMU (Council Tax) – balance payment ref.2020
		E-invoices: payment of stamp duty related to invoices issued with reference second quarter 2020 (when the amount due is less than EUR 1,000 )
	<b>28</b>	VAT – Advance payment with reference fiscal year 2020

(\*) **ESTEROMETRO** is the summary of all the transactions (both sales and purchases) undertaken with those counterparts whose registered office is outside Italy. From transactions undertaken from 2020 onwards, the Form must be transmitted on a quarterly basis (until 2019 the transmission was on a monthly basis).

(\*\*) **CERTIFICAZIONE UNICA** is the Form summarizing both the PAYE and Contributions payments performed by the Company on behalf of both employees and sole traders.

(\*\*\*) **770 Form** is a list of all the withholding PAYE and Contributions payments performed on behalf of both employees and sole traders.

**INTRASTAT Form** is due for submission on a monthly basis, not later than the 25th of the month subsequent to the reference month.