



MAIN TAX DEADLINES TO BE MET UP TO DEC 31st 2021(*)

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JANUARY 2021	20	E-invoices: payment of stamp duty on sales invoices issued in last quarter 2020
FEBRUARY 2021	1	Virtual stamp duty declaration (taxpayers authorized by the Revenue Agency to pay the stamp duty in a virtual way are required to comply)
		DAC 6 Directive - Deadline for notifying significant transactions carried out between July 1st 2020 and December 31 st 2020
		ESTEROMETRO with reference last quarter 2020: electronic transmission (*)
	8	Tax receivables for advertising investments incurred in 2020 - deadline for submitting the substitute declaration (for those who performed the reservation by Sep 30th 2020)
	16	INAIL Self-Assessment 2020/2021 – advance and balance payment
	22	Enasarco Contribution ref. last quarter 2020
MARCH 2021	1	Payment of the installments for Rottamazione – ter expiring in 2020 (deadline postponed from December 10th 2020)
		Balance payment of IMU (Council Tax) ref.2020 in addition to the amount paid by Dec 16th 2020 according to the new resolutions adopted by Local Councils
		DAC 6 Directive - Deadline for notifying transactions(*) carried out between June 25th 2018 and June 30th 2020 (so-called one-off communication)
		E-invoicing: deadline for availing of the service made available by the Revenue Agency for the consultation and the e-storage of the electronic invoices through the SdI
	10	Deadline for the e-storage and e-transcription of the journal, the inventory book, the VAT books and the other warehouse records related to the fiscal year 2019
	16	VAT balance payment ref. 2020
		VAT advance payment ref. 2020 for taxpayers with a decrease in turnover of at least 33 per cent in November 2020 compared to November 2019 (deadline postponed from December 28th 2020)
		Balance payment for VAT, PAYE ref. October and/or November 2020 (one off payment/ first installment) by the taxpayers who can avail of the postponement foreseen by the “Decreto Ristori”
		Payment of the Tax on Company Books ref. 2021
		Certificazione Unica Form : to be made available (as paper copy) to both employees and sole traders Certificazione Unica Form (employees): electronic transmission to the Italian Revenue Agency CUPE Form for dividend payments executed in 2020 Agent contribution certification
31	FIRR 2020 Agents payment	

Genova

Via XX settembre 33/7
16121 GENOVA
Tel +39 010 5705003
Fax +39 010 9845507

Milano

Piazza Velasca 8
20122 MILANO
Tel +39 02 76004104
Fax +39 02 76000714

Savona

Via Paleocapa 19/3
17100 SAVONA
Tel +39 019 814255
Fax +39 010 9845507



APRIL 2021	30	Payment of stamp duty related to books and other electronic documentation relevant for tax purposes, issued or utilized in fiscal year 2020
		ESTEROMETRO with reference first quarter 2021: electronic transmission
		VAT TR Form: Deadline for submitting either the refund or the offsetting request of the VAT receivable accrued in first quarter 2021
		Deadline for payment of the second tax advances ref.2020 for taxpayers who, in the first half of 2020, incurred in a reduction of at least 33 per cent in turnover compared to the same period in 2019, or were affected by restrictions (original deadline November 30th 2020)
From 1 February to 30 April 2021		VAT Form with reference whole year 2020 : electronic transmission
MAY 2021	20	ENASARCO Contribution ref. first quarter 2021
	31	Electronic transmission of the VAT Form ref. first quarter 2021
		E-invoices: Payment of stamp duty on sales invoices issued in the 1st quarter of 2021
JUNE 2021	16	IMU (Council Tax) – First advance payment ref.2021
	30	Balance payment Corporation Tax and IRAP Tax ref.fiscal year 2020, and first advance payment ref.fiscal year 2021
		Fee to the the Chamber of Commerce ref.fiscal year 2021
JULY 2021	30	Balance payment Corporation Tax and IRAP Tax ref.fiscal year 2020 and first advance payment ref.fiscal year 2021, with additional interest computed at 0,4 per cent
		Fee to the the Chamber of Commerce 2021, with additional interest computed at 0,4 per cent
AUGUST 2021	2	Balance payment Corporation Tax and IRAP Tax ref.fiscal year 2020 and first advance payment ref.fiscal year 2021 in the event of Financial Statements approval within 180 days subsequent to the end of the financial year
		VAT TR Form: Deadline for submitting either the refund or the offsetting request of the VAT receivable accrued in second quarter 2021
		ESTEROMETRO with reference 2nd quarter 2021 : electronic transmission
	20	ENASARCO Contribution ref. 2nd quarter 2021
SEPTEMBER 2021	16	Electronic transmission of the VAT Form ref. second quarter 2021
	30	Deadline for submitting the request for the refund of the VAT on purchases paid in another Country belonging to the European Union
		E-invoices: Payment of stamp duty on electronic sales invoices issued in the second quarter 2021.



NOVEMBER 2021	2	770 Form : electronic transmission (**)
		Certificazione Unica Form (sole traders): electronic transmission (***)
		ESTEROMETRO with reference third quarter 2021: electronic transmission
		VAT TR Form: deadline for submitting either the refund or the offsetting request of the VAT receivable accrued in third quarter 2021
	22	ENASARCO Contribution ref. third quarter 2021
	30	Corporation Tax and IRAP Tax : second advance payment ref.fiscal year 2021
		Corporation Tax Form ref.fiscal year 2020 : electronic submission
		IRAP Tax Form ref.fiscal year 2020 : electronic submission
		E-invoices - payment of stamp duty on sales invoices issued in the 3rd quarter of 2021
		Electronic Transmission of the VAT Form with reference third quarter 2021
DECEMBER 2021	16	IMU (Council Tax) – balance payment ref.2021
	27	VAT – Advance payment with reference fiscal year 2021

(*) **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 is transmitted on a quarterly basis (until 2019 the transmission was on a monthly basis).

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

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

VAT payments and PAYE payments are due not later than the 16th of the month subsequent to the reference month.

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