



Bernoni

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Deadlines timesheet

Tax fulfillments for 2018



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January

Fulfillment

- Tue. 2** **Communication to the Tax Registry** – Financial operators to communicate data - referring to the month of November 2017 - concerning those taxpayers with whom financial relations were held.
- Tue 16** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Thu. 25** **Intrastat lists** – Filing of Intrastat lists for December 2017 or the 4th quarter 2017.
- Mon. 29** **Income Tax Return 2017, Irap 2017, CNM 2017 and 770/2017** – Deadline to remedy the omitted electronic transmission by October 2017, by filing the relevant forms and paying the corresponding fine reduced to a tenth of the minimum amount.
- Income Tax Return 2017, Irap 2017, CNM 2017 and 770/2017** – Deadline to remedy any inaccuracy in the forms filed by 31st October 2017 by paying the corresponding penalty for each inaccurate return, reduced to one ninth of the minimum amount.
- Wed. 31** **Statement concerning the stamp duty virtually paid** – Yearly filing of the statement concerning the stamp duty virtually paid in the previous FY.
- Communication of donations (ex art.38, L.342/00)** – Communication of the total amount of donations made in the previous taxable period, for tax deduction purposes, in favour of State, Regions, local Entities, public Entities or institutions, whose aim is enacting cultural programs within the sphere of Heritage and Performing Arts.

January

Fulfillment

Wed. 31

Communication to the Tax Registry – Financial operators communicate data - referring to the month of December 2017 - concerning those taxpayers with whom financial relations were held.

Data processed Registers – Paper transcript of registers.

Inventory – Signing of the inventory referring to the accounts closed at 31st December 2016 (for taxpayers whose taxable period match the calendar year).

February

Fulfillment

- Fri. 16** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Mon. 26** **Intrastat lists** – Filing of Intrastat lists for January 2018.
- Wed. 28** **Periodic VAT settlements communication**– Deadline for submitting the periodic VAT settlements communication for the 4th quarter 2017.

Yearly communication of data concerning deductible charges – Taxpayers issuing agricultural loans or mortgage loans, insurance companies, social security institutions, and complementary pension schemes file data concerning costs borne in 2017: interest payable quotas and related additional charges for current loans; insurance premiums on life, death and accidents; social security and welfare contributions.

Communication to the Tax Registry – Financial operators to communicate data - referring to the month of January 2018 - concerning those taxpayers with whom financial relations were held.

March

Fulfillment

Wed. 7

2018 Unified Return – E-filing with the Revenue Office by a tax withholding agent of the certification concerning income from subordinate employment, self-employment, other income, profits and other similar proceeds.

Fri. 16

Unified payment (withholdings – VAT – social security and welfare contributions).

Annual VAT return – Payment of annual VAT for 2017 as resulting from the annual VAT return (possibility to pay by instalments).

Tax on accounting books and ledgers – Payment of the annual government license on books and ledgers.

Mon. 26

Intrastat lists – Filing of Intrastat lists for February 2018.

April

Fulfillment

Tue. 3

Communication to the Tax Registry – Financial operators to communicate data - referring to the month of February 2018 - concerning those taxpayers with whom financial relations were held.

Issue of the Unified Return (Certificazione Unica) 2018 – Issue of the Unified Return for the amounts paid in 2017.

Associations' Communication Form – Filing with the Revenue Office of the EAS form.

Tax return on financial transactions (Tobin Tax) - E-filing of the return concerning financial transactions recorded in the previous solar year.

Fri. 6

Communication of purchase and sale invoices – Deadline for submitting the communication of purchase and sale invoices referring to the 2nd half-year 2017.

Mon. 16

Unified payment (withholdings – VAT – social security and welfare contributions).

Thu. 26

Intrastat lists – Filing of Intrastat lists for March 2018 or for the 1st quarter 2018.

Mon. 30

2018 VAT return – Filing of the annual VAT return for 2017 along with the application for refund of the 2017 VAT receivable.

VAT TR form – Filing of the VAT TR form for refund or offsetting of the VAT receivable referring to the 1st quarter 2018.

May

Fulfillment

- Wed. 2** **Communication to the Tax Registry** – Financial operators to communicate data - referring to the month of March 2018 - concerning those taxpayers with whom financial relations were held.
- Tue. 15** **New regularization of tax bills (so-called “Rottamazione cartelle bis”)** – Those who intend to apply for the new regularization of tax bills must submit a suitable application with the Tax Authorities – Tax collection office.
- Wed. 16** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Quarterly VAT** – VAT settlement and payment for the 1st quarter 2018.
- Fri. 25** **Intrastat lists** – Filing of Intrastat lists for April 2018.
- Thu. 31** **Communication of purchase and sale invoices** – Deadline for submitting the communication of purchase and sale invoices referring to the 1st quarter 2018 (possibility of a mid-year filing).
- Periodic VAT settlements communication** – Deadline for submitting the periodic VAT settlements communication for the 1st quarter 2018.
- Communication to the Tax Registry** - Financial operators communicate data - referring to the month of April 2018 - concerning those taxpayers with whom financial relations were held.

June

Fulfillment

Mon. 18

Unified payment (withholdings – VAT – social security and welfare contributions).

IMU and TASI – Payment of the first instalment relevant to 2018.

Mon. 25

Intrastat lists – Filing of Intrastat lists for May 2018.



July

Mon. 2

Fulfillment

Income Tax Return 2018 and Irap 2018

(individuals, partnerships and taxpayers subject to IRES) – Payment of the final settlement for 2017 and of the first advance payment for 2018 in one single payment or as a first instalment in case of division by instalments.

Annual Chamber of Commerce fee – Payment of the annual fee for 2018 (calendar-year taxpayers).

Flat rate tax – Payment of the final settlement for 2017 and of the first instalment for 2018.

Tax on the value of immovable property held abroad (IVIE) – Payment of the final settlement for 2017 and the first advance payment for 2018 with reference to immovable property held in 2017.

Tax on financial interests held abroad (IVAFE)– Payment of the final settlement for 2017 and of the first advance payment for 2018 with reference to financial interests held in 2017.

Extraordinary corporate transactions – Payment of the substitute tax instalment for higher values recorded in case of contributions, mergers and demergers.

Revaluations of value of shareholdings and lands – Final deadline for (i) obtaining a sworn expert's report on the evaluation of land and shareholdings held by individuals as at 1 January 2018, (ii) paying the substitute tax (or the first instalment of the year) and (iii) paying the annual tax for revaluations made at 30th June 2016 (third and last instalment) or at 30th June 2017 (second instalment).

Short-term lease – Taxpayers carrying out real estate intermediary services (also on-line) must file the data of any contract signed in the previous year.

July

Fulfillment

- Mon. 2** **Communication to the Tax Registry** – Financial operators to communicate data - referring to the month of May 2018 - concerning those taxpayers with whom financial relations were held.
- Mon. 16** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Tax shield** - Stamp duty on interests still classified at 31st December 2017.
- Mon. 23** **Pre-populated form 730/2018 for income 2017** – Directly filing or e-filing with the assistance of Tax Assistance Centers (CAFs).
- Wed. 25** **Intrastat lists** – Filing of Intrastat lists for June 2018 or for the 2nd quarter of 2018.
- Tue. 31** **Income Tax Return 2018 and Irap 2018** (individuals, partnerships, taxpayers subject to IRES and calendar-year taxpayers) – Payment of the final settlement for 2017 and of the first advance payment for 2018 in one single instalment with a 0.40% increase and substitute taxes for redemption and revaluation of immovable property.
- Flat rate tax** – Settlement of the first advance payment for 2018 in one single payment or as a first instalment in case of division by instalments with a 0.40% increase.
- Communication to the Tax Registry** – Financial operators to communicate data - referring to the month of June 2018 - concerning those taxpayers with whom financial relations were held.
- VAT TR form** – Filing of the VAT TR form for refund or offsetting of the VAT receivable referring to the 2nd quarter 2018.
- Voluntary disclosure of undisclosed income generated abroad** – Application to benefit from the ‘mini-shield’ aimed at regularizing breaches to the tax monitoring regulation.

August

Fulfillment

Summer break

Deadlines for the submission of documents and information to the Revenue office or other tax authorities are interrupted from 1 August to 4 September (except for requests made during tax assessment and tax inspection procedures, and VAT refund).

Mon. 20

Unified payment (withholdings – VAT – social security and welfare contributions).

Quarterly VAT – Settlement and payment of the VAT referring to the 2nd quarter 2018.

Mon. 27

Intrastat lists – Filing of the Intrastat lists for July 2018.

Fri. 31

Communication to the Tax Registry – Financial operators to communicate data - referring to the month of July 2018 - concerning those taxpayers with whom financial relations were held.

September

Fulfillment

Mon. 17

Unified payment (withholdings - VAT - social security and welfare contributions).

Tue. 25

Intrastat lists - Filing of the Intrastat lists for August 2018.



October

Fulfillment

Mon. 1

Communication of purchase and sale invoices – Deadline for submitting the communication of purchase and sale invoices referring to the 2nd quarter 2018 (or to the 1st quarter 2018).

Periodic VAT settlement communication – Deadline for submitting the periodic VAT settlement communication for the 2nd quarter 2018.

VAT Group – Deadline for submitting the option to create a VAT Group as of 2019.

Voluntary disclosure of undisclosed income generated abroad – Application to benefit from the ‘mini-shield’ aimed at regularizing breaches to the tax monitoring regulation (deadline for settling in one single payment or as a first instalment).

Communication to the Tax Registry – Financial operators to communicate data - referring to the month of August 2018 - concerning those taxpayers with whom financial relations were held.

Tue. 16

Unified payment (withholdings – VAT – social security and welfare contributions).

Thu. 25

Intrastat lists – Filing of Intrastat lists for the month of September 2018 or for the 3rd quarter 2018.

Supplementary 730/2017 form – E-filing of the supplementary 730/2017 form with the assistance of CAFs (tax assistance centers) or through authorized intermediaries.

October

Fulfillment

Wed. 31

VAT TR form – Filing of the VAT TR form for refund or offsetting of the VAT receivable referring to the 3rd quarter 2018.

Income Tax Return 2018 and Irap 2018 – E-filing (via Entratel or the Internet) of returns for individuals and partnerships.

Income Tax Return 2018 and Irap 2018 – E-filing (via Entratel or the Internet) of returns for corporations and resident commercial entities whose taxable period ended at 31st December 2017.

Options to be exercised in the Income Tax Return 2018 and Irap 2018 – Deadline to opt for one of the following options to be exercised upon filing the relevant returns: (i) determination of the net turnover of partnerships and individual enterprises for IRAP purposes under the same terms applicable to corporations; (ii) determination of the taxable base for shipping companies pursuant to art. 155 of the Italian Income Taxes Consolidated Text (tonnage tax); (iii) domestic consolidation (pursuant to art. 117 of the Italian Income Taxes Consolidated Text); (iv) tax transparency pursuant to art. 115–116 of the Italian Income Taxes Consolidated Text.)

770/2018 form – E-filing of the form for the taxable period 2017.

Communication to the Tax Registry – Financial operators to communicate data - referring to the month of September 2018 - concerning those taxpayers with whom financial relations were held.

November

Fulfillment

Fri. 16

Unified payment (withholdings – VAT – social security and welfare contributions).

Quarterly VAT – Settlement and payment of VAT referring to the 3rd quarter 2018.

Mon. 26

Intrastat lists – Filing of Intrastat lists for the month of October 2018.

Fri. 30

Income Tax Return 2018 and 2018 – Settlement of the second advance payment for IRES, IRAP and IRPEF 2018 or settlement in one single payment.

Flat rate tax – Payment of the second advance payment for 2018.

Tax on the value of immovable property held abroad (IVIE) – Payment of the second advance payment for 2018 with reference to immovable property held in 2017.

Tax on financial interests held abroad (IVAFE) – Payment of the settlement for 2017 and of the first advance payment for 2018 with reference to financial interests held in 2017.

Communication to the Tax Registry – Financial operators to communicate data - referring to the month of October 2018 - concerning those taxpayers with whom financial relations were held.

Communication of purchase and sale invoices – Deadline for submitting the communication of purchase and sale invoices referring to the 3rd quarter 2018 (possibility of a mid-year submission).

Periodic VAT settlements communication – Filing of the periodic VAT settlements referring to the 3rd quarter 2018.

December

Fulfillment

Mon. 17

Unified payment (withholdings – VAT – social security and welfare contributions).

IMU and TASI – Payment of IMU and TASI balance for 2018.

Thu. 27

Intrastat lists – Filing of the Intrastat lists for November 2018.

VAT – Payment of the VAT advance payment due for December 2018 or for the 4th quarter 2018.

Mon. 31

Tax transparency – Deadline for shareholders to communicate their intention to opt for the tax transparency regime to be notified with registered letter with return receipt addressed to the company.

Communication to the Tax Registry – Financial operators to communicate data - referring to the month of November 2018 - concerning those taxpayers with whom financial relations were held.

VAT Group – Deadline for submitting the option to create a VAT Group as of 2020.

Please feel free to contact us for any further information you may need.

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