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Deadlines timesheet

Tax fulfilments for 2019



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January

Fulfilment

- Tue. 1** **Electronic invoice** – Obligation to issue electronic invoices for the supply of goods and services between subjects residing or established in Italy.
- Tue. 15** **Minor invoices** – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in December 2018.
- Wed. 16** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Fri. 25** **Intrastat lists** – Filing of Intrastat lists for December 2018 or the 4th quarter 2018.
- Tue. 29** **Income Tax Return 2018, Irap 2018, CNM 2018 and 770/2018** – Deadline to remedy the omitted electronic transmission by 31 October 2018, by filing the relevant forms and paying the corresponding fine reduced to a tenth of the minimum amount.
- Income Tax Return 2018, Irap 2018, CNM 2018 and 770/2018** – Deadline to remedy any inaccuracy in the forms filed by 31st October 2018 by paying the corresponding penalty for each inaccurate return, reduced to one ninth of the minimum amount.
- Thu. 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

Fulfilment

Thu. 31

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

Intra-EU purchases - Intra-12 form – Final deadline to file the statement relevant to intra-EU purchases registered or subject to registration in the second previous month (INTRA-12 form) with indication of VAT due, and for the concurring payment.

TV license payment – Filing of the substitute statement relevant to the payment of the TV license for private use, to declare that no TV set is held in any of the houses owned by the declarant.

Lease contracts - Registration and payment of registration fee – Payment of the registration fee on lease contracts entered into on 1 January 2019 or implicitly renewed starting from 1 January 2019.

Data processed registers – Paper transcript of registers.

Inventory – Signing of the inventory referring to the accounts closed at 31st December 2018 (for taxpayers whose taxable period match the calendar year).

February

Fulfilment

- Fri. 15** **Minor invoices** – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in the previous month.
- Mon. 18** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Tue. 19** **Communication to ENEA** – Communication of information relevant to building renovation aimed at saving energy and/or using renewable sources.
- Mon. 25** **Intrastat lists** – Filing of Intrastat lists for January 2019.
- Thu. 28** **Communication of bank transfers for recovery activities on architectural heritage and for energy upgrade of buildings** – Banks and Poste Italiane S.p.A. must send the Tax Registry data relevant to payments performed via bank transfer for the recovery of architectural heritage and for energy upgrade of buildings, with reference to 2018 data.
- Communication of healthcare costs refunds** – Institutions and funds having exclusively a social security purpose, supplemental funds to the national healthcare system and any other fund must e-file with the Revenue office data relevant to healthcare costs refunded in 2018, including those borne in previous years, as well as the data relevant to contributions paid directly by the taxpayer or through a subject other than the withholding agent.

February

Fulfilment

Thu. 28

Yearly communication of data concerning deductible charges – Taxpayers issuing agricultural loans or mortgage loans, insurance companies, social security institutions, and complementary pension schemes must file data concerning costs borne in 2018: interest payable amounts and related additional charges for current loans; insurance premiums on life, death and accidents; social security and welfare contributions.

Yearly communication of generous donations – Social promotion associations, foundations, recognized associations aimed at safeguarding, promoting and valorizing artistic, historical, and landscape heritage, as well as foundations and recognized associations aiming at carrying out and promoting scientific research activities can electronically submit to the Revenue Office a communication of data relevant to generous donations made by individuals in 2018, as well as to donations paid back to individual donors, indicating the year in which the refunded donation was made.

Communication to the Tax Registry – Financial operators to communicate data - referring to the month of January 2019 - concerning those taxpayers with whom financial relations were held.

“Rottamazione cartelle bis” – Payment of the 5th instalment (maximum 5 instalments of equal amount with deadline in July, September, October, November 2018 and February 2019) relevant to the remaining payables notified to the tax collection office, to finalize the regularization of outstanding tax payables transmitted to the tax collection office from 1 January to 30 September 2017.

March

Fulfilment

- Thu. 7** **2019 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. 15** **Minor invoices** – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in the previous month.
- Mon. 18** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Annual VAT** – Payment of annual VAT for 2018 (possibility to pay by instalments).
- Accounting books and ledgers** – Payment of the annual government license on books and ledgers.
- Mon. 25** **Intrastat lists** – Filing of Intrastat lists for February 2019.



April

Fulfilment

- Mon. 1** **Communication to the Tax Registry** – Financial operators to communicate data - referring to the month of February, concerning those taxpayers with whom financial relations were held.
- Issue of the Unified Return (Certificazione Unica) 2019** – Issue of the Unified Return for the amounts paid in 2018.
- Certification of revenues and comparable proceeds (“Cupe” form)** – Resident and non-resident IRES taxable persons to submit the Certification of revenues and comparable proceeds paid in any form to persons residing within the territory of State.
- Tax return on financial transactions (Tobin Tax)** – E-filing of the return concerning financial transactions recorded in the previous solar year.
- Wed. 10** **Periodic VAT settlements communication** – Deadline for submitting the periodic VAT settlements communication for the 4th quarter 2018.
- Mon. 15** **Minor invoices** – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in the previous month.
- Tue. 16** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Tue. 23** **Payment of stamp duty** relevant to electronic invoices issued in the previous quarter.
- Fri. 26** **Intrastat lists** – Filing of Intrastat lists for March 2019 or for the 1st quarter 2019.
- Tue. 30** **“Spesometro” communication** – Deadline for submitting the “Spesometro” communication referring to the 4th quarter 2018 or to 2nd half-year 2018.

April

Fulfilment

Tue. 30

2019 VAT return – Filing of the annual VAT return for 2018 along with the application for refund of the 2018 VAT receivable.

VAT TR form – Filing of the VAT TR form for refund or offsetting of the VAT receivable referring to the 1st quarter 2019.

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

“Esterometro” – Deadline for submitting the “Esterometro” communication referring to January, February and March 2019.

Application for the regularization of tax bills – Deadline for the filing of the application under Law Decree 119/2018 for the regularization of tax bills assigned to the tax collection office from 1 January 2000 to 31 December 2017.

Application for the concessional regularization of consumption taxes – Deadline for the filing of the application under Law Decree 119/2018 relevant to consumption taxes on smoking products substitute goods.

Application for the regularization of tax bills through “settlement and write-off” – Regularization of tax bills due to non-payment under Law 145/2018 assigned to the tax collection office from 2000 to 2017, deriving from stated but unpaid taxes resulting from the automatic calculation of the tax return.

Payment of stamp duty for year 2018.

May

Fulfilment

- Wed. 15** **Minor invoices** – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in the previous month.
- Thu. 16** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Quarterly VAT** – VAT settlement and payment for the 1st quarter.
- Mon. 27** **Intrastat lists** – Filing of Intrastat lists for April 2019.
- Fri. 31** **Amicable settlement of tax audit reports** – Deadline for the filing of the statement for the regularization of amounts assessed in tax audit reports submitted by 24 October 2018 and for the payment of the self-calculated tax, without paying any sanction or interest, in a single payment or in a maximum of twenty quarterly instalments.
- Settlement of pending tax litigation proceedings** – Deadline for the filing of the relevant application and for payment of the first or single instalment pursuant to Law Decree 119/2018. Related only to amounts included in the tax jurisdiction which the Revenue Office is part of.
- Regularization of formal mistakes** – Deadline for the payment of the first instalment equal to 200,00 Euros (one for each taxable period in which the breach was committed) relevant to formal breaches, which do not impact on the definition of the taxable base for income taxes, VAT, IRAP and social security contribution purposes, committed up to 24 October 2018.
- Periodic VAT settlement communication** – Deadline for submitting the periodic VAT settlement communication for the 1st quarter 2019.

May

Fulfilment

Fri. 31

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

“Esterometro” – Deadline for submitting the “Esterometro” communication referring to April 2019.



June

Fulfilment

- Mon. 10** **Deadline for the filing of the application for the amicable settlement of the pending tax litigation proceeding** with the competent Court and for the payment of amounts due or of the first instalment.
- Mon. 17** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- IMU and TASI** – Payment of the first instalment relevant to 2019.
- Minor invoices** – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in the previous month.
- Tue. 25** **Intrastat lists** – Filing of Intrastat lists for May 2019.



July

Fulfilment

Mon. 1

Income Tax Return 2019 and Irap 2019

(individuals, partnerships and taxpayers subject to IRES) – Payment of the final settlement for 2018 and of the first advance payment for 2019 in one single payment or as a first instalment in case of payment by instalments.

Annual chamber of commerce fee – Payment of the annual fee for 2019 (calendar-year taxpayers).

Flat rate tax – Payment of the final settlement for 2018 and of the first instalment for 2019.

Tax on the value of immovable property held abroad (IVIE) – Payment of the final settlement for 2018 and the first advance payment for 2019 with reference to immovable property held in 2018.

Tax on financial interests held abroad (IVAFE) – Payment of the final settlement for 2018 and of the first advance payment for 2019 with reference to financial interests held in 2018.

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 2019 (ii) paying the substitute tax (or the first instalment of the year) and; (iii) paying the annual tax for revaluations made at 30th June 2017 (third and last instalment) or at 30th June 2018 (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

Fulfilment

Mon. 1

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

“Esterometro” – Deadline for submitting the “Esterometro” communication referring to May 2019.

Revaluation of corporate assets – Payment of the substitute tax for corporate assets held at 31 December 2017 and revaluated in the tax period 2018.

Mon. 15

Minor invoices – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in the previous month.

Tue. 16

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

Mon. 22

Payment of stamp duty relevant to electronic invoices issued in the previous quarter.

Tue. 23

Pre-populated form 730/2019 for income 2018 – Directly filing or e-filing with the assistance of Tax Assistance Centers (CAFs).

Thu. 25

Intrastat lists – Filing of Intrastat lists for June 2019 or for the 2nd quarter of 2019.

Wed. 31

Income Tax Return 2019 and Irap 2019 (individuals, partnerships, taxpayers subject to IRES and calendar-year taxpayers) – Payment of the final settlement for 2018 and of the first advance payment for 2019 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 2019 in one single payment or as a first instalment in case of payment by instalments with a 0.40% increase.

July

Fulfilment

Wed. 31

Communication to the Tax Registry – Financial operators to communicate data - Referring to the month of June, 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 2019.

“Rottamazione ter” – Payment of the first or single instalment relevant to amounts due following the regularization of tax bills transmitted to the tax collection office from 1 January 2000 to 31 December 2017.

Regularization of tax bills – Payment of the first or single instalment relevant to amounts due other than those relevant to EU’s own resources under Law Decree 119/2018.

“Esterometro” – Deadline for submitting the “Esterometro” communication referring to June 2019.



August

Fulfilment

- Summer break** Deadlines for the submission of documents and information to the Revenue office or other tax authorities are interrupted from 1 August to 2 September (except for requests made during tax assessment and tax inspection procedures, and VAT refund).
- Fri. 16** **Minor invoices** – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in the previous month.
- Tue. 20** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Quarterly VAT** – Settlement and payment of the VAT referring to the 2nd quarter 2019.
- Mon. 26** **Intrastat lists** – Filing of the Intrastat lists for July 2019.
- Fri. 31** **Amicable settlement of pending tax litigation proceedings** – Payment of the second instalment.

September

Fulfilment

Mon. 2

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

“Esterometro” – Deadline for submitting the “Esterometro” communication referring to July 2019.

Mon. 16

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

Periodic VAT settlement communication
– Deadline for submitting the periodic VAT settlement communication for the 2nd quarter 2019.

Minor invoices – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in the previous month.

Tue. 25

Intrastat lists – Filing of the Intrastat lists for August 2019.

Mon. 30

VAT Group – Deadline for submitting the decision to create a VAT Group.

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

“Esterometro” – Deadline for submitting the “Esterometro” communication referring to August 2019.

Regularization of tax bills relevant to EU’s own resources – Deadline for the payment of the first or single instalment.

Income Tax Return 2019 and Irap 2019 – E-filing (via Entratel or the Internet) of returns for individuals and partnerships.

September

Fulfilment

Mon. 30

Income Tax Return 2019 and Irap 2019 – E-filing (via Entratel or the Internet) of returns for corporations and resident commercial entities whose taxable period ended at 31st December 2018.

Options to be exercised in the Income Tax Return 2019 and Irap 2019 – Deadline to opt for one of the following options to be exercised upon filing the relevant returns:

(i) determination of the taxable base for shipping companies pursuant to art. 155 of the Italian Income Taxes Consolidated Text (tonnage tax); (ii) domestic consolidation (pursuant to art. 117 of the Italian Income Taxes Consolidated Act - TUIR); (iii) tax transparency pursuant to art. 115–116 of the Italian Income Taxes Consolidated Act - TUIR).



October

Fulfilment

- Tue. 15** **Minor invoices** – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in the previous month.
- Wed. 16** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Mon. 21** **Payment of stamp duty** relevant to electronic invoices issued in the previous quarter.
- Fri. 25** **Intrastat lists** – Filing of Intrastat lists for the month of September 2019 or for the 3rd quarter 2019.
- Supplementary 730/2019 form** – E-filing of the supplementary 730/2019 form with the assistance of CAFs (tax assistance centers) or through authorized intermediaries.
- Wed. 31** **VAT TR form** – Filing of the VAT TR form for refund or offsetting of the VAT receivable referring to the 3rd quarter 2019.
- 770/2019 form** – E-filing of the form for the taxable period 2018.
- Communication to the Tax Registry** – Financial operators to communicate data – referring to the month of September, concerning those taxpayers with whom financial relations were held.
- “Esterometro”** – Deadline for submitting the “Esterometro” communication referring to September 2019

November

Fulfilment

- Fri. 15** **Minor invoices** – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in the previous month.
- Mon. 18** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Quarterly VAT** – Settlement and payment of VAT referring to the 3rd quarter.
- Mon. 25** **Intrastat lists** – Filing of Intrastat lists for the month of October 2019.



December

Mon. 2

Fulfilment

Income Tax Return 2019 and IRAP 2019 –

Settlement of the second advance payment for IRES, IRAP and IRPEF 2019 or settlement in one single payment.

Flat rate tax – Payment of the second advance payment for 2019.

Tax on the value of immovable property held abroad (IVIE) – Payment of the second advance payment for 2019 with reference to immovable property held in 2018.

Tax on financial interests held abroad (IVAFE) – Payment of the second advance payment for 2019 with reference to financial interests held in 2018.

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

Periodic VAT settlement communication – Filing of the periodic VAT settlement referring to the 3rd quarter 2019.

“Rottamazione ter” – Payment of the second instalment (if taxpayer opted for payment in up to 18 instalments) relevant to amounts due following the regularization of tax bills transmitted to the tax collection office from 1 January 2000 to 31 December 2017.

Regularization of tax bills relevant to amounts other than EU’s own resources – Payment of the second instalment.

Regularization of tax bills including amounts relevant to EU’s own resources – Payment of the second instalment.

Amicable settlement of pending tax litigation proceedings – Payment of the third instalment.

December

Fulfilment

Mon. 2

Regularization of tax bills through “settlement and write-off” – Payment of the first or single instalment.

“Esterometro” – Deadline for submitting the “Esterometro” communication referring to October 2019.

Mon. 16

Minor invoices – Final deadline to register, in a single summary document, all invoices of an amount lower than Euro 300.00 issued in the previous month.

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

IMU and TASI – Payment of IMU and TASI settlement for 2019.

Fri. 27

Intrastat lists – Filing of the Intrastat lists for November 2019.

VAT – Payment of the VAT advance payment due for December 2019 or for the 4th quarter 2019.

Tue. 31

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

VAT Group – Deadline for submitting the decision to create a VAT Group as of 2021.

“Esterometro” – Deadline for submitting the “Esterometro” communication referring to November 2019.

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

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