



Deadlines timesheet 2021

Tax fulfilments



Warning

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January

Fulfilment

Thu 14

Bonus for old city centres - Deadline to file the application for the non-refundable allowance for commercial activities of old city centres, provided under the August Decree.

Fri 15

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

Ristori Decree. Non-refundable allowance - Deadline to file the application for non-refundable allowances provided under *Ristori* and *Ristori-bis* Decrees.

VAT. Registration of considerations of not-for-profit associations applying the favourable tax regime - Amateurish sports associations, not-for-profit associations, and Pro Loco associations, which exercised the option for the favourable tax regime under art. 1 of Law no. 398 of 1991.

VAT. Deferred invoices of previous month - Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

Mon 18

Unified payment - Withholdings; VAT; Social security and welfare contributions.

Restart of Covid-19 postponed payments - Deadline for the settlement of those payments postponed by emergency decrees relevant to the period from March and May 2020 (payable in 24 instalments).

Short-term leases. Payment of withholdings on collected or paid rentals or considerations - Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

January

Fulfilment

Wed 20

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

Tax credit for electronic payments -

Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

Mon 25

Intrastat lists - Deadline for intra-EU operators to file monthly/quarterly Intrastat lists.

Sun 31

Non-returned packing - Deadline to issue VAT invoices relevant to transfers of packaging and containers carried out in 2020, which have not been returned according to contractual terms.

DAC6. Automatic exchange of information -

Deadline to communicate reportable cross-border arrangements performed between 01 July 2020 and 31 December 2020.

February

Fulfilment

Mon 01

Esterometro return relevant to Q4, 2020.

Communication to the Tax Registry -

Deadline for financial operators to communicate data - referring to the previous month - concerning taxpayers with whom they held financial relations.

Intra-EU purchases. Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

Statement of electronically paid stamp duty -

Final statement containing the number of acts and documents issued in the previous solar year, distinguished by tariff.

TV license payment - Deadline to file 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 taxpayer, being valid for the whole year.

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

Mon 15

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

VAT. Deferred invoices of previous month -

Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

February

Fulfilment

Tue 16

Short-term leases. Payment of withholdings on collected or paid rentals or considerations -

Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

Unified payment - Withholdings; VAT; Social security and welfare contributions.

Mon 22

Tax credit for electronic payments - Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

Thu 25

Monthly Intrastat lists - Deadline for intra-EU operators to file monthly Intrastat lists.

Sun 28

DAC6. Automatic exchange of information - Deadline to communicate reportable cross-border.

March

Fulfilment

Mon 01

Rottamazione-ter 2020 regularization of tax claims - Deadline to pay instalments due in 2020 and not yet paid, in order to continue benefitting from the favourable regularization regime.

Settlement of tax claims - Deadline to pay the instalment relevant to the remaining payables notified by the tax collection office, to finalise the “favourable settlement” of outstanding tax payables transmitted to the tax collection office from 1st January 2000 to 31 December 2017.

Intra-EU purchases. Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

Communication to the Tax Registry - Financial operators to communicate data - referring to the previous month - concerning taxpayers with whom they held financial relations.

Yearly communication of data concerning deductible charges - Deadline for taxpayers issuing agricultural loans or mortgage loans, insurance companies, social security institutions and complementary pension schemes to file data concerning costs borne in 2020: interest payable amounts and related additional charges for current loans; insurance premiums on life, death and accidents; social security and welfare contributions.

Periodic VAT settlement communication - Deadline for submitting the periodic VAT settlement communication for Q4, 2020.

Consultation of electronic invoices - Deadline for the registration in order to use the service.

March

Fulfilment

Mon 01

Communication of healthcare costs refunds -

Deadline for institutions and funds having exclusively a social security purpose, supplemental funds to the national healthcare system and any other fund to e-file with the Revenue office data relevant to healthcare costs refunded in 2020, including those borne in previous years, as well as data relevant to contributions paid directly by the taxpayer or through a subject other than the withholding agent.

Communication of bank transfers for recovery activities on architectural heritage and for energy upgrade of buildings -

Deadline for banks and Poste Italiane S.p.A. to file with 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 2020 data.

Wed 10

Data-processing registers - Paper transcript of registers.

Income Tax 2020, Irap 2020, consolidation 2020 and 770/2020 returns - Deadline to regularize the incorrect returns submitted by 30 November (or 10 December) 2020, including the payment of the provided penalty, reduced to one ninth of the minimum amount.

Inventory - Signing of the inventory referring to the accounts closed at 31 December 2019 (for taxpayers whose taxable period match the calendar year).

Mon 15

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

VAT. Deferred invoices of previous month - Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

March

Fulfilment

Tue 16

Accounting books and ledgers - Payment of the 2021 annual lump-sum government license for the authentication of corporate books.

Short-term leases. Payment of withholdings on collected or paid rentals or considerations - Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

Annual VAT - Payment of annual VAT for 2020 (possibility to pay by instalments).

2021 Unified Return - Deadline for tax withholding agents to electronically file with the Revenue Agency of the certifications concerning income from subordinate employment, self-employment, other income, profits and other similar proceeds.

Quarterly VAT - VAT payment relevant to Q4, 2020.

Unified payment - Withholdings; VAT; Social security and welfare contributions.

Digital Service Tax payment - Deadline for the payment of the digital service tax for 2020.

Superbonus 110. Deadline for the transfer of debt 2020 - Deadline for the submission to the Revenue Office of the communication of revenue concerning the first transfer of debt under Superbonus 110, referred to expenses borne in 2020.

Mon 22

Tax credit for electronic payments - Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

March

Fulfilment

Thu 25

Monthly Intrastat lists - Deadline for intra-EU operators to file monthly Intrastat lists.

Wed 31

Communication to the Tax Registry - Deadline for financial operators to communicate data, referring to the previous month, concerning taxpayers with whom they held financial relations.

Intra-EU purchases. Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

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

Certification of revenues and comparable proceeds (Cupe form) - Deadline for resident and non-resident IRES taxable persons to submit the Certification of revenues and comparable proceeds paid in any form to persons residing in Italy.



April

Fulfilment

Thu 15

VAT. Deferred invoices of previous month -

Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

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

Fri 16

Short-term leases. Payment of withholdings on collected or paid rentals or considerations -

Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

Unified payment - Withholdings; VAT; Social security and welfare contributions.

Tue 20

Tax credit for electronic payments - Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

Mon 26

Intrastat lists - Deadline for intra-EU operators to file monthly/quarterly Intrastat lists

April

Fulfilment

Fri 30

Esterometro return relevant to Q1, 2021

Income Tax 2020. II instalment - Deadline for the payment of IRES 2020 second instalment, originally due by 30 November 2020 and postponed for some taxpayers.

Intra-EU purchases. Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

Digital Service Tax payment - Deadline for the filing of the return relevant to digital services taxable in 2020.

VAT TR form - Filing of the VAT TR form for refund or offsetting of the VAT credit referring to Q1, 2021.

2021 VAT return - Filing of the annual VAT return for 2020, inclusive of the application for refund of the VAT credit relevant to 2020 and of the option for the application of the VAT group regime.

IRAP 2020. II instalment - Deadline for the payment of IRAP 2020 second instalment, originally due by 30 November 2020 and postponed for some taxpayers.

Communication to the Tax Registry - Deadline for financial operators to communicate data, referring to the previous month, concerning taxpayers with whom they held financial relations.

May

Fulfilment

Mon 17

Short-term leases. Payment of withholdings on collected or paid rentals or considerations -

Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

VAT. Deferred invoices of previous month -

Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

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

Quarterly VAT - VAT settlement and payment relevant to Q1, 2021.

Unified payment - Withholdings; VAT; social security and welfare contributions.

Thu 20

Tax credit for electronic payments - Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

Tue 25

Monthly Intrastat lists - Deadline for intra-EU operators to file monthly Intrastat lists.

May

Fulfilment

Mon 31

Rottamazione ter - Deadline for the payment of the relevant to the remaining payables notified by the tax collection office, to finalise the “favourable regularization” of outstanding tax payables transmitted to the tax collection office from 1st January 2000 to 31 December 2017.

Periodic VAT settlement communication - Deadline for submitting the periodic VAT settlement communication for Q1, 2021.

Intra-EU purchases. Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

Communication to the Tax Registry - Deadline for financial operators to communicate data, referring to the previous month, concerning taxpayers with whom they held financial relations.

Payment of stamp duty - Stamp duty relevant to electronic invoices issued in Q1, 2021 If the amount. of the stamp duty due on electronic invoices issued in Q1, 2021 does not exceed € 250, taxpayers can pay it by 30 September 2021.

June

Fulfilment

Tue 15

VAT. Deferred invoices of previous month -

Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

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

Wed 16

Unified payment - Withholdings; VAT; Social security and welfare contributions.

Short-term leases. Payment of withholdings on collected or paid rentals or considerations -

Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

IMU - Payment of the first instalment for year 2021.

Mon 21

Tax credit for electronic payment - Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

Fri 25

Monthly Intrastat lists - Deadline for intra-EU operators to file monthly Intrastat lists.

June

Fulfilment

Wed 30

Intra-EU purchases. Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

IRAP 2021 - Payment of the final settlement for 2020 and of the first advance payment for 2021 (advance payment can be divided into instalments).

TV license payment - Deadline to file 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 taxpayer, being valid for the period July-December.

Income Tax 2021 - Payment of the final settlement for 2020 and of the first advance payment for 2021 (advance payment can be divided into instalments).

Revaluation of values of land and non-traded shareholdings - Deadline for the payment of substitute tax (payable by up to 3 equal annual instalments starting from 30/06/2021) and for the preparation of the sworn expert's appraisal.

Short-term leases - Taxpayers carrying out real estate intermediary services (also on-line) to e-file data of all contracts signed in the previous year.

Tax on financial interests held abroad (IVAFE) - Payment of the final settlement for 2020 and of the first instalment for 2021 with reference to financial interests held in 2020.

Tax on the value of real estate held abroad (IVIE) - Payment of the final settlement for 2020 and of the first instalment for 2021 with reference to real estate held in 2020.

June

Wed 30

Fulfilment

Expiry of the term for the exemption from guarantees for internationalization -

Concessional internationalization loans are granted without the need for any guarantee up to 30 June 2021.

Communication to the Tax Registry - Deadline for financial operators to communicate data, referring to the previous month, concerning taxpayers with whom they held financial relations.

Annual chamber of commerce fee - Payment of the annual fee for 2021 (calendar-year taxpayers).

Flat rate tax - Payment of the final settlement for 2020 and of the first instalment for 2021.



July

Fulfilment

Thu 15

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

VAT – Deferred invoices of previous month - Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

Fri 16

Short-term leases. Payment of withholdings on collected or paid rentals or considerations -

Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

Unified payment - Withholdings; VAT; Social security and welfare contributions.

Tue 20

Tax credit for electronic payments - Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

Mon 26

Intrastat lists - Deadline for intra-EU operators to file monthly/quarterly Intrastat lists.

August

Mon 2

Fulfilment

VAT TR form - Filing of the VAT TR form for refund or offsetting of the VAT credit referring to Q2, 2021.

Communication to the Tax Registry - Deadline for financial operators to communicate data, referring to the previous month, concerning taxpayers with whom they held financial relations.

Intra-EU purchases. Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

Rottamazione-ter - Deadline for the payment of the relevant to the remaining payables notified by the tax collection office, to finalise the "favourable regularization" of outstanding tax payables transmitted to the tax collection office from 1st January 2000 to 31 December 2017.

IRAP 2021 - Deadline for taxpayers whose FY corresponds to the calendar year to pay the final settlement for 2020 and the first advance payment for 2021 in one single payment with a 0.40% increase, as well as substitute taxes for redemption and revaluation of real estate.

Income Tax 2021 - Deadline for individuals, partnerships and taxpayers subject to IRES and other taxpayers whose FY corresponds to the calendar year. Payment of the final settlement for 2020 and of the first advance payment for 2021 in one single payment with a 0.40% increase, as well as substitute taxes for redemption and revaluation of immovable property.

Esterometro return relevant to Q2, 2021.

August

Fulfilment

Mon 16

VAT - Deferred invoices of previous month -

Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

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

Fri 20

Short-term leases. Payment of withholdings on collected or paid rentals or considerations -

Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

Quarterly VAT - VAT payment relevant to Q2, 2021.

Unified payment - Withholdings; VAT; Social security and welfare contributions.

Tax credit for electronic payments - Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

Wed 25

Monthly Intrastat lists - Deadline for intra-EU operators to file monthly Intrastat lists.

Tue 31

Intra-EU purchases. Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

Communication to the Tax Registry - Deadline for financial operators to communicate data, referring to the previous month, concerning taxpayers with whom they held financial relations.

September

Fulfilment

Wed 15

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

VAT. Deferred invoices of previous month - Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

Thu 16

Short-term leases. Payment of withholdings on collected or paid rentals or considerations - Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

Unified payment - Withholdings; VAT; Social security and welfare contributions.

Periodic VAT settlement communication - Deadline for submitting the periodic VAT settlement communication for Q2, 2021.

Mon 20

Tax credit for electronic payments - Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

Mon 27

Monthly Intrastat lists - Deadline for intra-EU operators to file monthly Intrastat lists.

Thu 30

Communication to the Tax Registry - Deadline for financial operators to communicate data, referring to the previous month, concerning taxpayers with whom they held financial relations.

September

Thu 30

Fulfilment

Intra-EU purchases. Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

Payment of stamp duty - Stamp duty relevant to electronic invoices issued in Q2, 2021. If the amount of the stamp duty due on electronic invoices issued in the first two quarters of the year, considered in the aggregate, does not exceed € 250, taxpayers can pay it by 30 November 2021.



October

Fulfilment

Fri 15

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

VAT. Deferred invoices of previous month -

Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

Mon 18

Short-term leases. Payment of withholdings on collected or paid rentals or considerations -

Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

Unified payment - Withholdings; VAT; Social security and welfare contributions.

Wed 20

Tax credit for electronic payment - Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

Mon 25

Intrastat lists - Deadline for intra-EU operators to file monthly/quarterly Intrastat lists.

November

Fulfilment

Tue 2

Communication to the Tax Registry -

Deadline for financial operators to communicate data - referring to the previous month - concerning taxpayers with whom they held financial relations.

VAT TR form - Filing of the VAT TR form for refund or offsetting of the VAT credit referring to Q3, 2021.

Esterometro return relevant to Q3, 2021.

770/2021 - Electronic filing of the form relevant to FY 2020.

Intra-EU purchases. Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

Mon 15

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

VAT. Deferred invoices of previous month - Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

Tue 16

Short-term leases. Payment of withholdings on collected or paid rentals or considerations -

Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

Unified payment - Withholdings; VAT; Social security and welfare contributions.

November

Fulfilment

Tue 16

Quarterly VAT - VAT settlement and payment relevant to Q3, 2021.

Mon 22

Tax credit for electronic payments - Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

Thu 25

Monthly Intrastat lists - Deadline for intra-EU operators to file monthly Intrastat lists.

Tue 30

Intra-EU purchases. Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

Tax on the value of real estate held abroad (IVIE) - Payment of the second instalment for 2021 with reference to real estate held in 2021.

Rottamazione-ter - Deadline for the payment of the relevant to the remaining payables notified by the tax collection office, to finalise the “favourable regularization” of outstanding tax payables transmitted to the tax collection office from 1st January 2000 to 31 December 2017.

Payment of stamp duty - Stamp duty relevant to electronic invoices issued in Q3, 2021.

Periodic VAT settlement communication - Deadline for submitting the periodic VAT settlement communication for Q3, 2021

Flat rate tax payment - Deadline for the payment of the second instalment for 2021.

Tax on financial interests held abroad (IVAFE) - Payment of the second instalment for 2021 with reference to financial interests held.

November

Fulfilment

Tue 30

Options to be exercised in the Income Tax -

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); (iv) definition – for partnerships and individual entrepreneurs - of the net value of production for IRAP purposes according to the rules provided for companies and commercial organizations (article 5-bis, para. 2, of Legislative Decree no. 446/1997); (v) Patent Box regime (art. 1, para. 37 – 43 of Law dated 23.12.2014 no. 190).

Communication to the Tax Registry - Deadline for financial operators to communicate data, referring to the previous month, concerning taxpayers with whom they held financial relations.

Income Tax Return 2021 and Irap Return 2021 -

Electronic filing of the returns for individuals, partnerships, companies, and commercial organizations, which ended their fiscal year at 31 December 2020.

Income Tax 2021 and Irap 2021 payments -

Payment of IRPEF, IRES, and IRAP 2021 second instalments.

December

Fulfilment

Wed 15

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

VAT. Deferred invoices of previous month - Issue and registration of deferred invoices relevant to assets delivered or shipped in the previous month and supported by a delivery note or another suitable document.

Thu 16

Unified payment - Withholdings; VAT; Social security and welfare contributions.

Short-term leases. Payment of withholdings on collected or paid rentals or considerations - Deadline for taxpayers carrying out real estate intermediary services and managing web portals to pay the 21% withholding applied on rentals or considerations collected or paid in the previous month, relevant to short-term lease agreements.

IMU - Payment of the second instalment for year 2021.

Mon 20

Tax credit for electronic payments - Deadline for authorized payment service providers to communicate the tax credit equal to 30% of commissions on electronic transactions.

Mon 27

VAT. Advance payment - Payment of the VAT advance due for December or for Q4, 2021.

Monthly Intrastat lists - Deadline for intra-EU operators to file monthly Intrastat lists.

December

Fulfilment

Fri 31

Intra-EU purchases - Intra-12 form - Deadline for non-commercial organizations and agricultural producers to file the monthly statement of registered intra-EU purchases of goods with reference to the second previous month.

Communication to the Tax Registry - Deadline for financial operators to communicate data, referring to the previous month, concerning taxpayers with whom they held financial relations.

VAT Group - Deadline for submitting the option for the creation of a VAT Group as of the second year following 2021.



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

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