



Deadlines timesheet 2020

Tax fulfilments



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January

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 in December 2019.
- Thu. 16** **Unified payment** (withholdings - VAT - social security and welfare contributions).
- Mon. 20** **Payment of stamp duty** relevant to electronic invoices issued in the previous quarter.
- Mon. 27** **Intrastat lists** – Filing of Intrastat lists for December 2019 or for Q4 2019.
- Fri. 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 of Law 342/00)** - Communication of the total amount of donations made in the previous taxable period, for tax deduction purposes, in favour of the State, Regions, local entities, public entities or institutions, whose aim is enacting cultural programs within the sphere of Heritage and Performing Arts.
- Communication to the Tax Registry** - Financial operators to communicate data - referring to the month of December 2019 - concerning taxpayers with whom they held financial relations.
- 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.

January

Fri. 31

Fulfilment

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 taxpayer.

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.

Esterometro - Deadline for submitting the Esterometro communication referring to December 2019.



February

Fulfilment

Mon. 17

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

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

Wed. 19

Communication to ENEA (Italian agency for new technologies, energy and sustainable development) - Communication of information relevant to building renovations aimed at saving energy and/or using renewable sources.

Tue. 25

Intrastat lists - Filing of Intrastat lists for January 2020.

Fri. 28

Income tax return 2019, Irap 2019, domestic and global tax consolidation (CNM) 2019 and form 770/2019 - Deadline to remedy their omitted electronic submission due by 30 November 2019 (i.e. 2 December) by filing the relevant forms and paying the corresponding fine reduced to a tenth of the minimum amount.

Income tax return 2019, Irap 2019, domestic and global tax consolidation (CNM) 2019 and form 770/2019 - Deadline to remedy any inaccuracy in the forms filed by 30 November 2019 by paying the corresponding fine for each inaccurate return, reduced to one ninth of the minimum amount.

Data processed registers - Paper transcript of registers.

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

Periodic VAT settlement communication¹ - Deadline for submitting the periodic VAT settlement communication for Q4, 2019.

¹ The periodic VAT settlement communication relevant to Q4 2019 can be filed as an integral part of the annual VAT return for FY 2019 (VAT 2020 form), if the latter is filed by the same deadline provided for the submission of the VAT settlement communication.

February

Fulfilment

Fri. 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 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 2019 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 2019, 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.

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 2019: 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 charitable donations - Social promotion associations, foundations, recognised associations aimed at safeguarding, promoting and valorising artistic, historical and landscape heritage, as well as foundations and recognised 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 2019, as well as to donations paid back to individual donors, indicating the year in which the refunded donation was made.

February

Fulfilment

Fri. 28

Communication to the Tax Registry - Financial operators to communicate data - referring to the month of January 2020 concerning taxpayers with whom they held financial relations.

Rottamazione ter - Payment of the 2nd instalment (total 5 instalments of equal amount due in November 2019, February, May, July and November 2020) relevant to the remaining payables notified by the tax collection office, to finalise the regularisation of outstanding tax payables transmitted to the tax collection office from 1 January 2000 to 31 December 2017.

Sat. 29

Consultation of electronic invoices - Deadline for registering to use the service.



March

Fulfilment

Mon. 9

2020 Unified Return - E-filing with the Revenue Office by a tax withholding agent of the certifications concerning income from subordinate employment, self-employment, other income, profits and other similar proceeds.

Mon. 16

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

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

Annual VAT - Payment of annual VAT for 2019 (possibility to pay by instalments).

Accounting books and ledgers - Payment of the annual government license on books and ledgers.

Wed. 25

Intrastat lists - Filing of Intrastat lists for February 2020.

Tue. 31

2020 Unified Return - Delivery by the tax withholding agents to the taxpayers of the certifications concerning income from subordinate employment, self-employment, other income, profits and other similar proceeds.

Communication to the Tax Registry - Financial operators to communicate data - referring to the month of February 2020 - concerning taxpayers with whom they held financial relations.

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 in Italy.

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

April

Fulfilment

- Wed. 1** **Minor invoices** - Final deadline to register, in a single summary document, all invoices for an amount lower than Euro 300.00 issued in the previous month.
- Thu. 16** **Unified payment** (withholdings - VAT - social security and welfare contributions).
- Mon. 20** **Payment of stamp duty** relevant to electronic invoices issued in the previous quarter.
- Mon. 27** **Intrastat lists** - Filing of Intrastat lists for March 2020 and for Q1, 2020.
- Thu. 30** **2020 VAT return** - Filing of the 2019 annual VAT return, inclusive of the application for refund of the VAT credit relevant to 2019.
- VAT TR form** - Filing of the VAT TR form for refund or offsetting of the VAT credit referring to Q1, 2020.
- Communication to the Tax Registry** - Financial operators to communicate data - referring to the month of March 2020 - concerning taxpayers with whom they held financial relations.
- Esterometro** - Deadline for submitting the Esterometro communication referring to Q1, 2020.
- Payment of stamp duty** for FY 2019.

May

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 in the previous month.
- Mon. 18** **Unified payment** (withholdings - VAT - social security and welfare contributions).
- Quarterly VAT** - VAT settlement and payment for Q1, 2020.
- Wed. 27** **Intrastat lists** - Filing of Intrastat lists for April 2020.



June

Fulfilment

Mon. 1

Periodic VAT settlement communication

- Deadline for submitting the periodic VAT settlement communication for Q1, 2020.

Communication to the Tax Registry - Financial operators to communicate data - referring to the month of April 2020 - concerning taxpayers with whom they held financial relations.

Rottamazione ter - Payment of the 3rd instalment (total 5 instalments of equal amount due in November 2019, February, May, July and November 2020) relevant to the remaining payables notified by the tax collection office, to finalise the regularisation of outstanding tax payables transmitted to the tax collection office from 1 January 2000 to 31 December 2017.

Tue. 16

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

IMU and TASI - Payment of the first instalment relevant to 2020.

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

Thu. 25

Intrastat lists - Filing of Intrastat lists for May 2020.

Tue. 30

Income Tax Return 2020 and Irap 2020 (individuals, partnerships and taxpayers subject to IRES) - Payment of the final settlement for 2019 and of the first advance payment for 2020 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 2020 (calendar-year taxpayers).

Flat rate tax - Payment of the final settlement for 2019 and of the first instalment for 2020.

June

Fulfilment

Tue. 30

Tax on the value of immovable property held abroad (IVIE) - Payment of the final settlement for 2019 and of the first advance payment for 2020 with reference to immovable property held in 2019.

Tax on financial interests held abroad (IVAFE) - Payment of the final settlement for 2019 and of the first advance payment for 2020 with reference to financial interests held in 2019.

Extraordinary operations - Payment of the substitute tax instalment for gains 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 2020 (ii) paying the substitute tax (or the first yearly instalment).

Communication to the Tax Registry - Financial operators to communicate data - referring to the month of May 2020 - concerning taxpayers with whom they held financial relations.

Revaluation of corporate assets - Payment of the substitute tax for corporate assets held at 31 December 2018 and revaluated in the 2019 tax period.

Flat rate tax - Payment of the advance payment for 2020 in one single payment or as a first instalment in case of payment by instalments.

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

July

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 in the previous month.
- Thu. 16** **Unified payment** (withholdings - VAT - social security and welfare contributions).
- Mon. 20** **Payment of stamp duty** relevant to electronic invoices issued in the previous quarter.
- Thu. 23** **Pre-populated form 730/2020 relevant to 2019 income** - Direct e-filing by Tax Assistance Centers (CAFs).
- Mon. 27** **Intrastat lists** - Filing of Intrastat lists for June 2020 or for Q2, 2020.
- Fri. 31** **Income Tax Return 2020 and Irap 2020** of individuals, partnerships and taxpayers subject to IRES and other taxpayers whose FY corresponds to the calendar year - Payment of the final settlement for 2019 and of the first advance payment for 2020 in one single payment with a 0.40% increase, as well as substitute taxes for redemption and revaluation of immovable property.
- Flat rate tax** - Payment of the advance payment for 2020 in one single payment or as a first instalment in case of payment by instalments, with a 0.40% increase.
- Communication to the Tax Registry** - Financial operators to communicate data - referring to the month of June 2020 - 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 Q2, 2020.
- Rottamazione ter** - Payment of the 4th instalment of the amount due following to the regularisation of tax bills transmitted to the tax collection office from 1 January 2000 to 31 December 2017.
- Esterometro** - Deadline for submitting the Esterometro communication referring to Q2, 2020.

August

Fulfilment

Summer break

Deadlines for the submission of documents and information to the Revenue Office and other tax authorities are interrupted from 1 August to 2 September (except for requests made during tax assessments and tax inspection procedures and VAT refunds).

Mon. 17

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

Thu. 20

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

Quarterly VAT - VAT settlement and payment for Q2, 2020.

Wed. 26

Intrastat lists - Filing of Intrastat lists for July 2020.

Mon. 31

Settlement of pending litigations - Settlement rejection - A rejection of settlement formalized in a proceeding must be notified to the taxpayer within the mandatory term of 31 July 2020, at the expiration of which the litigation is to be considered as settled.



September

Fulfilment

- Wed. 2** **Communication to the Tax Registry** - Financial operators to communicate data - referring to the month of July 2020, concerning those taxpayers with whom financial relations were held.
- Wed. 16** **Unified payment** (withholdings - VAT - social security and welfare contributions).
- Periodic VAT settlement communication**
- Deadline for submitting the periodic VAT settlement communication for Q2, 2020.
- 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.
- Fri. 25** **Intrastat lists** - Filing of the Intrastat lists for August 2020.
- Wed. 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 2020, concerning those taxpayers with whom financial relations were held.

October

Fulfilment

- Thu. 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.
- Fri. 16** **Unified payment** (withholdings – VAT – social security and welfare contributions).
- Tue. 20** **Payment of stamp duty** relevant to electronic invoices issued in the previous quarter.
- Mon. 26** **Intrastat lists** – Filing of Intrastat lists for the month of September 2020 or for Q3, 2020.
- Supplementary 730/2020 form** – E-filing of the supplementary 730/2020 form with the assistance of CAFs (tax assistance centers) or through authorized intermediaries.

November

Fulfilment

Mon. 2

VAT TR form – Filing of the VAT TR form for refund or offsetting of the VAT receivable referring to Q3, 2020.

770/2020 form – E-filing of the form for the taxable period 2019.

Communication to the Tax Registry - Financial operators to communicate data - referring to the month of September 2020, concerning those taxpayers with whom financial relations were held.

Esterometro – Deadline for submitting the Esterometro communication referring to Q3, 2020.

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).

Quarterly VAT – Settlement and payment of VAT referring to Q3, 2020.

Wed. 25

Intrastat lists – Filing of Intrastat lists for the month of October 2020.

Mon. 30

Income Tax Return 2020 and IRAP 2020 – Electronic filing, through the Entratel channel or via Internet, of tax returns for individuals and partnerships.

Income Tax Return 2020 and IRAP 2020 – Electronic filing, through the Entratel channel or via Internet, of tax returns for resident companies and commercial entities whose fiscal year ended on 31 December 2019.

November

Fulfilment

Mon. 30

Options to be exercised in the Income Tax Return 2020 and Irap 2020 – 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).

Income Tax Return 2020 and IRAP 2020 – Settlement of the second advance payment for IRES, IRAP and IRPEF 2020 or settlement in one single payment.

Flat rate tax – Payment of the second advance payment for 2020.

Tax on the value of immovable property held abroad (IVIE) – Payment of the second advance payment for 2020 with reference to immovable property held in 2019.

Tax on financial interests held abroad (IVAFE) – Payment of the second advance payment for 2020 with reference to financial interests held in 2019.

Communication to the Tax Registry - Financial operators to communicate data - referring to the month of October 2020, concerning those taxpayers with whom financial relations were held.

Periodic VAT settlement communication – Filing of the periodic VAT settlement referring to the Q3, 2020.

Rottamazione ter – Payment of the 5th 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.

December

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).
- IMU and TASI** – Payment of IMU and TASI settlement for 2020.
- Mon. 28** **Intrastat lists** – Filing of the Intrastat lists for November 2020.
- VAT** – Payment of the VAT advance payment due for December 2020 or for Q4, 2020.
- Thu. 31** **Communication to the Tax Registry** - Financial operators to communicate data - referring to the month of November 2020, concerning those taxpayers with whom financial relations were held.
- VAT Group** – Deadline for submitting the decision 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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