

# Monthly Deadlines



**Main tax deadlines for the month of:**

# January 2025

<b>DATE</b>	<b>OBLIGATIONS</b>
<b>From 01/01/2025</b>	<p><b>LEGAL INTEREST RATE</b></p> <p>Starting January 1, 2025, the legal interest rate decreases from 2.5% to 2%.</p> <p><b>Payment Notices and Tax Collection Notices</b></p> <p>For payment notices issued from 2025 onward, the deadline for regularization, paying the first installment, or the full amount increases from 30 days to 60 days, starting from the receipt of the notice.</p> <p>For tax collection notices, the installment plans granted by the Revenue Agency, Collection Division are extended: for 2025 and 2026, the base installment plan is extended to 84 months and will increase to 96 months starting in 2027.</p>
<b>Friday, January 10</b>	<p><b>Domestic Workers' Contributions</b></p> <p>Deadline to pay contributions for Q4 2024.</p>
<b>Friday, January 10</b>	<p><b>EMPLOYMENT INCOME</b></p> <p>Payment of salaries for administrators and employees for tax deduction purposes in 2024 – deadline moved up to 01/10 since 01/12 is a holiday.</p> <p>Sums paid by January 12, 2025, must be certified to employees in the “Certificazione Unica” (Single Certification) 2025, with a deadline of March 16, 2025.</p>

<p><b>Thursday, January 16</b></p>	<p>VAT payment for December.</p> <p>Withholding agents: payment of contributions and withholding tax..</p> <p>Dividends: payment of withholding tax on dividends distributed from October to December.</p> <p>IMU (property tax) late payment rectification within 30 days.</p> <p>Personal income tax (IRPEF) advance payment:</p> <ul style="list-style-type: none"> <li>o Second down payment for individual VAT-registered taxpayers with revenues below €170,000 in 2023.</li> <li>o Alternatively, the first installment for the 2024 tax year can be made.</li> <li>o The second down payment can also be divided into 5 monthly installments, from January to June 2025.</li> </ul>
<p><b>Monday, January 20</b></p>	<p><b>MOSS Regime</b></p> <p>Deadline for electronic submission of the return for transactions performed in Q4 2024 under the special MOSS regime, with simultaneous payment of the VAT owed.</p>
<p><b>Monday, January 27</b></p>	<p>VAT – Intracommunity exchanges – INTRASTAT forms (monthly and quarterly).</p>
<p><b>Friday, January 31</b></p>	<p><b>HEALTH CARD SYSTEM</b></p> <p>Deadline to submit data to the Health Card System for pre-filled tax returns for the second semester 2024.</p> <p><b>UNIEMENS</b></p> <p>Electronic submission of the Uniemens form for the previous month.</p> <p><b>RENEWAL OF LEASE AGREEMENTS – REGISTRATION TAX</b></p> <p>Deadline for payment of the registration tax (2% of the annual rent) for lease agreements starting on the 1st of the month.</p> <p><b>CONTRIBUTION FOR LEGAL AUDITORS</b></p>

Deadline to pay €57 to the Ministry of Economy and Finance (MEF).

**SALES REPRESENTATIVES**

Deadline for companies to send each sales representative the amount of commissions accrued in Q4 2024.

**RAI TV LICENSE FEE**

Deadline to submit the "Statutory Declaration Form" for the TV license subscription for private use to declare that no television set is held in any household linked to the owner's electricity account.

## For further information



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