

Monthly Deadlines



The image shows a desk with a spiral-bound calendar, a tablet, a pen, sunglasses, and a potted plant. The calendar is the central focus, displaying a monthly grid for January 2010. The grid is divided into two main sections: a 5x5 grid on the left and a larger 5x5 grid on the right. The left grid has columns labeled 'Data', 'Ora', 'Out', 'Tras', and 'Lento'. The right grid has columns labeled '1', '2', '3', '4', and '5'. The calendar also includes a header with the number '9' and the text '1 A/SO' and '1 0 0 1 1 0'.

Data	Ora	Out	Tras	Lento	1	2	3	4	5
					1	2	3	4	5
					6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100

Main tax deadlines for the month of:

MAY 2025

DATE	OBLIGATIONS
Variable Dates	<p>Filing of Financial Statements and Related Documents</p> <p>Please note that corporations and cooperative companies must file their financial statements with the Companies Registry through the Chamber of Commerce within 30 days from the date of approval.</p> <p>For those who approved their statements by April 30, 2025, the filing deadline is May 30, 2025.</p> <p>Documents to be filed:</p> <ul style="list-style-type: none"> - The complete financial statement (balance sheet, income statement, and explanatory notes); - The management report (when required); - The report of the board of statutory auditors and/or external auditor.
Thursday, May 15	<p>PRE-FILLED TAX RETURN</p> <p>From today, it is possible to accept or modify the data of the pre-filled tax return for submission purposes.</p>
Friday, May 16	<p>INAIL SELF-ASSESSMENT – Payment of the second instalment.</p>

	<p>Contribution deadline: IVS (Social Security Contributions) for Artisans and Traders.</p> <p>Withholding agents: Payment of withheld taxes and contributions.</p> <p>VAT payment for April 2025 (monthly settlement).</p> <p>VAT payment for Q1 2025 (quarterly settlement).</p>
Tuesday, May 20	ENASARCO – Payment of contributions for the 1th quarter of 2025.
Monday, May 26	INTRASTAT – Filing of monthly declarations for intra-EU transactions.
Saturday, May 31	<p>STAMP DUTY</p> <p>Payment of stamp duty on electronic invoices issued in Q1 2025 <i>(can be deferred to 30/09/2025 if total due is under €5,000).</i></p> <p>RENEWAL OF LEASE CONTRACTS</p> <p>Registration of lease contracts and payment of registration tax.</p> <p>LIPE</p> <p>Deadline to file the communication of periodic VAT settlements for Q1 2025.</p> <p>CNPADC</p> <p>Payment of the first or single installment of minimum contributions for 2025.</p>

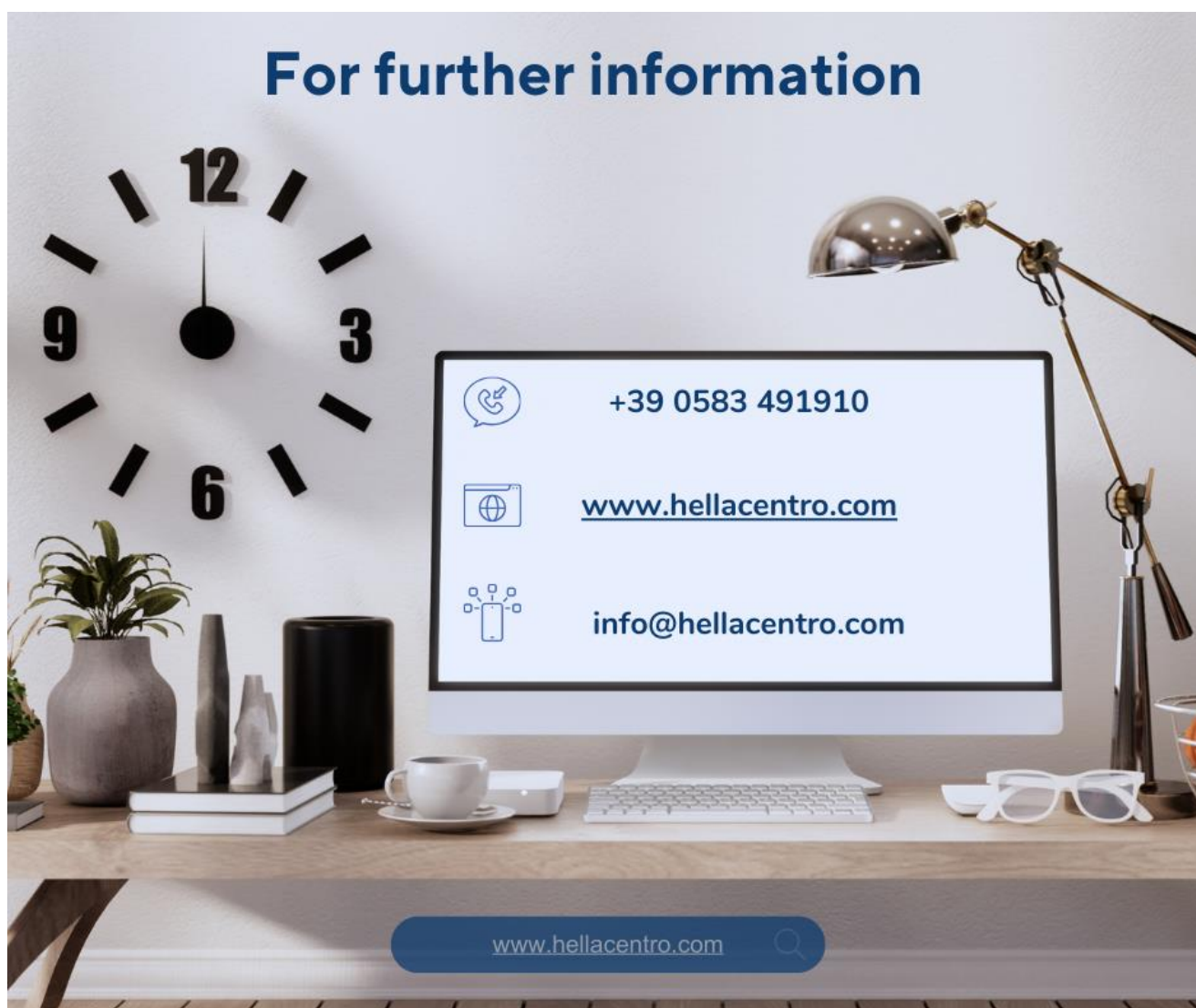


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UNIEMENS

Deadline for electronic submission of the Uniemens report for the previous month.

For further information



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