

					9	14:30	10/11/10		
Date	Order	Out	In	Total	10	11	12	13	14
10	1	1	0	0					
11	11	13	10	2					
12	11	11	21	31					
13	22	23	2	27					
14	22	25	11						
		25							

## Main tax deadlines for the month of:

# JUNE 2025

DATE	OBLIGATIONS
<b>Tuesday, June 3</b>	<b>R&amp;D TAX CREDIT PAYMENT</b> Deadline for submitting the application and repaying the Research & Development tax credit that was improperly used.
<b>Monday, June 16</b>	Liquidation and payment of VAT for the previous month (monthly).  Payment of the IMU (Municipal Property Tax) first installment.  Withholding agents: payment of social contributions and withholdings.
<b>Wednesday, June 25</b>	<b>Submission of monthly INTRASTAT declarations.</b>
<b>By June 29<sup>th</sup></b>	Deadline for approval of 2024 financial statements (extended to 180 days).
<b>Monday, June 30</b>	<b>IMU Declaration:</b> deadline for submission of the IMU declarations for the changes related to year 2024.  <b>IRPEF:</b> payment of the first installment for 2025 and final balance for 2024, including Regional and Municipal surcharges, as reported in annual tax returns

**IVIE:** payment of value tax on properties located abroad, balance 2024 and down payment 2025.

**Flat-rate tax (Cedolare Secca):** payment of the 2024 balance and 2025 first advance.

**IRES taxpayers:** payment of the 2024 balance and 2025 first installment.

**IRAP taxpayers:** payment of the 2024 balance and 2025 first installment.

**Annual Fee to the Chambers of Commerce:** deadline for paying the 2025 annual fee due to the Chambers of Commerce.

Payment of **substitute tax on capital gains** and other miscellaneous income.

**Flat-rate regime:** payment of the substitute tax as 2024 balance and 2025 first installment.

**RENTALS:** registration of lease agreements and payment of registration tax for contracts signed or renewed since May 1.

Submission of **UNIEMENS** data for the previous month (monthly social security data).

**CASSA FORENSE:** payment of the 4th installment of the minimum

contributions due for the year.

## For further information

