

Main tax deadlines for the month of:
JULY 2025

DATE	OBLIGATIONS
From July 1st	From today, invoices issued to companies listed on the FTSE MIB index are no longer subject to the split payment obligation.
Thursday, July 10	DOMESTIC WORKERS CONTRIBUTIONS Deadline for the INPS payment related to the second quarter of 2025.
Wednesday, July 16	VAT – Periodic settlement – Monthly taxpayers. Payment of withholding taxes and contributions. 2025 Tax Return For taxpayers who paid the first installment of the 2025 tax balance, today is the deadline for the second installment.
Monday, July 21	2025 Tax Return – ISA Taxpayers Deadline for the first installment of the tax balance for the 2025 Tax and IRAP forms, also applicable to non-VAT registered taxpayers for whom ISA indexes have been prepared, including flat-rate taxpayers. ANNUAL FEE FOR CHAMBERS OF COMMERCE Deadline for payment of the 2025 annual fee due to the Chambers of Commerce..

<p>Friday, July 25</p>	<p>INTRASTAT monthly and quarterly.</p> <p>Submission of monthly/quarterly summary lists of intra-Community sales and purchases relating to the previous month/quarter.</p> <p>ENPAIA CONTRIBUTIONS: REPORTING AND PAYMENT</p> <p>Agricultural companies must confirm the reporting of actual wages paid in May 2025 on the Enpaia portal and provide for the payment of social security contributions for agricultural employees.</p>
<p>By July 30th</p>	<p>Deadline for filing 2024 financial statements extended to 180 days.</p>
<p>Thursday, 31 July</p>	<p>VAT – QUARTERLY REFUND</p> <p>Deadline for requesting a refund of VAT credit resulting from the liquidation of the second quarter, in cases where the law allows it to be requested.</p> <p>UNI-EMENS</p> <p>Deadline for electronically sending the Uni-Emens declaration for the previous month.</p> <p>CASSA FORENSE</p> <p>Deadline for sending Model 5 for 2024 income and settling the variable contribution portion in a single solution or in 2 installments.</p> <p>RENEWAL OF RENTAL AGREEMENTS – REGISTRATION TAX</p> <p>Deadline for paying the registration tax for rental agreements starting from</p>

the 1st of the month.

For further information

The image shows a clean, modern desk environment. On the left, a large, minimalist black clock is mounted on the wall. In the center, a computer monitor displays contact information: a phone icon next to the number +39 0583 491910, a globe icon next to the website www.hellacentro.com, and a mail icon next to the email address info@hellacentro.com. To the right of the monitor is a gold desk lamp. In front of the monitor is a white keyboard and a white coffee cup on a saucer. To the left of the monitor is a potted plant in a grey vase and some decorative objects. At the bottom of the image, a blue rounded rectangle contains the website address www.hellacentro.com with a magnifying glass icon.