Monthly Deadlines

HELLA SAS
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Main tax deadlines for the month of:

	AUGUST 2026
DATE	**OBLIGATIONS**
Saturday, August 1st	The month-long suspension of procedural deadlines begins today. Tax and contribution payments due between August 1 and August 20 via Form F24 may be made by August 20 without penalties or interest.
Thursday, August 20	**INPS IVS CONTRIBUTIONS --** artisans and traders, payment of the second installment. **INPS SEPARATE MANAGEMENT CONTRIBUTIONS -** payment. **INPS EMPLOYEE CONTRIBUTIONS -** payment. Monthly VAT settlement and payment. Second quarter VAT filing and payment. **WITHHOLDING AGENTS:** tax withholdings and contributions payment. **ENASARCO -** payment of contributions for principal companies. **INAIL SELF-LIQUIDATION -** deadline for the third installment of 2026. **TAX RETURN — Installment payment, 3rd installment (individuals and partnerships)** Taxpayers who opted to pay taxes due on their return in installments and made the first payment by June 30 are to pay the 3rd installment of the 2025 balance and the first 2026 advance payment, plus 0.51% interest. Those who availed themselves of the 30-day deferral under Art. 17, paragraph 2, of Presidential Decree (D.P.R.) 435/2001 (first payment by July 30, with an

	initial 0.40% surcharge) are instead to pay the 2nd installment, plus 0.18% interest. The same rule applies to any remaining installment of the 2025 VAT balance. **TAX RETURN — Installment payment, 3rd installment (IRES entities)** IRES entities with a tax period coinciding with the calendar year that approve their financial statements within 120 days of the end of the financial year follow the same rules as those applicable to individuals and partnerships, with interest applied at a rate of 0.51% or 0.18%, depending on the date of the first payment. **TAX RETURN — Payment with extension for ISA, flat-rate, and "advantage" regime taxpayers** Taxpayers subject to ISA, the flat-rate regime (*regime forfettario*), or the "advantage" regime (*regime di vantaggio*) who availed themselves of the extension provided by Law Decree 89/2026 must make a payment by today—either in a lump sum or as a first installment—covering the 2025 balance and the first 2026 advance payment for income taxes, IRAP, and VAT, as well as IVIE, IVAFE, the *cedolare secca* (flat-rate tax on rental income), the substitute tax on CPB (Cooperative Compliance Agreement), and the annual Chamber of Commerce (CCIAA) fee; a 0.80% surcharge applies as interest. **VAT RETURN — Payment of 2025 VAT balance installment** VAT taxpayers paying the 2025 VAT balance in installments must pay the current installment: the 6th installment (with 1.65% interest) for those who paid the first installment on March 16 under the standard installment plan; the 3rd installment (with 0.51% interest) for those who deferred payment to June 30; or the 2nd installment (with 0.18% interest) for those who availed themselves of the 30-day extension, with the first payment made by July 30.
Tuesday, August 25	**INTRASTAT** – submission of monthly Intra-EU listings. .

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Monday, August 31	**UNIEMENS –** Electronic submission of Uni-emens tax returns for the previous month. **SPECIAL VOLUNTARY SETTLEMENT (RAVVEDIMENTO SPECIALE) 2018–2022 / CPB 2024–2025 — PAYMENT OF SUBSTITUTE TAX** ISA-subject taxpayers participating in the 2024–2025 Biennial Preventive Settlement (CPB) who opted for an installment plan commencing on March 31, 2025, are to pay the 18th installment—out of a maximum of 24—of the substitute tax covering income taxes, related surcharges, and IRAP for the 2018–2022 tax years included in the settlement; statutory interest at an annual rate of 1.6% applies to installments falling due in 2026. **LEASE AGREEMENT RENEWAL –** Tax on lease agreements starting from August 1st. The holiday suspension period for taxpayers began on August 1st.


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