HeLLa® CENTRO ELABORAZIONE DATI

Monthly Deadlines

HELLA SAS
Centro Elaborazione Dati
Via Barsanti e Matteucci 51
55100 – Lucca
C.F. e P.IVA: 02105420463
N. Iscriz. Reg. Imprese: 002105420463
www.hellacentro.com

Main tax deadlines for the month of:

	JULY 2026
DATE	**OBLIGATIONS**
Wednesday, July 1st	**REGISTRATION TAX** Parties to lease or rental agreements that do not opt for the *cedolare secca* (flat-rate tax) regime must pay registration tax on contracts executed or tacitly renewed with an effective date of June 1, 2026. "**ROTTAMAZIONE QUINQUIES" (TAX DEBT AMNESTY)** Taxpayers who joined the fifth tax debt settlement program must download from their reserved area on the Italian Revenue Collection Agency (Agenzia delle Entrate-Riscossione) website the installment schedule together with the PagoPA payment slip.
Friday, July 10	**DOMESTIC WORKERS CONTRIBUTIONS** Deadline for the INPS payment related to the second quarter of 2026.
Thursday, July 16	**VAT** – Monthly VAT taxpayers must remit the periodic VAT payment. **Withholding Taxes and Social Security Contributions** – Deadline for payment of withholding taxes and social security contributions. **INCOME TAX RETURN — Installment payment, 2nd installment (individuals and partnerships)** Taxpayers who opted to pay taxes due based on Forms 730/2026, Incomes PF 2026, Incomes SP 2026, and IRAP 2026 in installments, and who made the first payment by June 30, must pay the 2nd installment regarding the 2025 balance and the first 2026 advance payment, applying 0.18% interest. The same deadline applies to any installment of the 2025 VAT balance, already increased by 1.60% and split into equal installments. **INCOME TAX RETURN — Installment payment, 2nd installment (IRES**

HELLA SAS
Centro Elaborazione Dati
Via Barsanti e Matteucci 51
55100 – Lucca
C.F. e P.IVA: 02105420463
N. Iscriz. Reg. Imprese: 002105420463
www.hellacentro.com

	entities not subject to ISA) IRES entities with a tax period coinciding with the calendar year—which approve their financial statements within 120 days of the end of the financial year and opted for installment payments by making the first payment by June 30—must pay the 2nd installment of the 2025 balance and the first 2026 advance payment, applying 0.18% interest. The same rule applies to any remaining installment of the 2025 VAT balance.
Monday, July 20	**Income Tax Returns – Extended Payment Deadline for ISA Taxpayers, Flat-Rate Taxpayers and Advantage Regime Taxpayers –** Pursuant to Decree-Law No. 89/2026, ISA taxpayers and taxpayers under the flat-rate (forfetario) or advantage (di vantaggio) regimes may pay, without penalties or surcharges, either in a single payment or as the first installment, the 2025 tax balance and 2026 first advance payment for income taxes, IRAP, VAT, IVIE, IVAFE, and the substitute tax on residential leases (cedolare secca). **CHAMBER OF COMMERCE ANNUAL FEE** Deadline for payment of the 2026 annual Chamber of Commerce fee for ISA taxpayers.
Monday, July 27	**INTRASTAT monthly and quarterly.** Submission of monthly/quarterly summary lists of intra-Community sales and purchases relating to the previous month/quarter.
By 29 July 2026	Deadline for filing the financial statements approved within the 180-day period.

Thursday, 30 July	**VAT — Payment of 2025 VAT balance (deferred by 30 days)** VAT taxpayers availing themselves of the option to pay the 2025 balance by the thirtieth day following the standard deadline of June 30 (Art. 17, para. 2, Presidential Decree 435/2001) must pay—either in a single lump sum or as a first installment—the balance resulting from the annual return, increased by 0.40% for each month or fraction thereof starting from March 16. Tax code 6099. **INCOME TAX RETURN — Payment of 2025 balance and first 2026 advance payment (deferred by 30 days)** Income Tax Returns – Payment of 2025 Balance and 2026 First Advance Payment (30-Day Deferral) – Taxpayers making use of the same 30-day extension must pay, in a single payment or as the first installment, the 2025 tax balance and 2026 first advance payment, with an additional 0.40% interest.
Friday, 31 July	**VAT – QUARTERLY REFUNDS** Deadline for requesting a refund of the VAT credit resulting from the second-quarter settlement, in cases where the law permits such a request. **UNI-EMENS** Deadline for the electronic submission of the Uni-Emens declaration for the previous month. **LEASE RENEWALS – REGISTRATION TAX** Deadline for payment of the registration tax on lease agreements commencing on the first day of the month.


For further information
12
9
3
6
+39 0583 491910
www.hellacentro.com
info@hellacentro.com
www.hellacentro.com