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Main tax deadlines for the month of:

## OCTOBER 2026

| DATE                     | OBLIGATIONS                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Thursday,<br>October 1st | <p><b>ENPAP</b></p> <p>Deadline for reporting 2025 declared income and paying the related <b>contributions</b>.</p> <p><b>LEASE — CONTRACT REGISTRATION AND PAYMENT OF REGISTRATION TAX</b></p> <p>Parties to lease or rental agreements who have not opted for the flat-rate tax regime must pay registration tax on contracts executed or tacitly renewed with an effective date of September 1, 2026.</p>                                     |
| Saturday,<br>October 10  | <p><b>INPS</b> – Contributions payments for domestic workers.</p>                                                                                                                                                                                                                                                                                                                                                                                |
| Thursday,<br>October 15  | <p><b>2026 PRE-FILLED INDIVIDUAL INCOME TAX RETURN — CANCELLATION</b></p> <p>Last day to cancel the Individual Income Tax Return form (and any related corrective returns) submitted without an F24 payment form. After October 15, it remains possible to submit a corrective return by November 2, 2026.</p> <p><b>2019–2023 SPECIAL VOLUNTARY COMPLIANCE / 2025–2026 BIENNIAL PREVENTIVE AGREEMENT (CPB) — PAYMENT OF 8TH INSTALLMENT</b></p> |

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|                               | <p>ISA-subject taxpayers participating in the 2025–2026 Biennial Preventive Agreement who opted for an installment plan starting March 15, 2026, are to pay the 8th installment (out of a maximum of 10) of the substitute tax covering income taxes, surtaxes, and IRAP for the 2019–2023 years included in the agreement. Interest at an annual rate of 1.6% applies to installments following the first one.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <p>Friday, 16<br/>October</p> | <p><b>TAX RETURN — INSTALLMENT PAYMENT (INDIVIDUALS, PARTNERSHIPS, AND IRES-SUBJECT ENTITIES)</b></p> <p>The current installment is due for individuals, partnerships, and IRES-subject entities (with a fiscal year coinciding with the calendar year) that opted to pay the 2025 balance and the first 2026 advance payment in installments.</p> <p><b>TAX RETURN — INSTALLMENT PAYMENT FOR ISA-SUBJECT ENTITIES (EXTENSION UNDER D.L. 89/2026)</b></p> <p>ISA taxpayers (including those with grounds for exclusion), as well as taxpayers under the flat-rate and regimes who availed themselves of the extension provided by D.L. 89/2026, are to pay the current installment for income taxes, IRAP, and VAT.</p> <p><b>VAT —</b> Payment of VAT for the previous month (for monthly filers).</p> <p><b>INPS – EMPLOYEE CONTRIBUTIONS</b></p> <p>Payment of contributions due on employee wages for the previous month.</p> <p><b>INPS – SEPARATE MANAGEMENT SCHEME CONTRIBUTIONS</b></p> <p>Payment by engaging parties of INPS Separate Management Scheme contributions due on fees paid during the previous month.</p> <p><b>WITHHOLDING AGENTS —</b> Payment of withholding taxes applied during the previous month.</p> <p><b>VAT — PAYMENT OF 2025 VAT BALANCE INSTALLMENT</b></p> <p>Taxpayers who paid the first installment of the 2025 VAT balance on</p> |

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|                                                                           | <p>March 16 are to pay the 8th installment, with accrued interest of 2.31%. Those who deferred the balance payment to June 30 or July 30 follow the installment schedule and rates applicable to income tax return payments: the 5th installment at 1.17% and the 4th installment at 0.84%, respectively.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p><b>Monday, 26<br/>October</b></p>                                      | <p><b>INTRASTAT</b> – Submission of monthly and quarterly INTRA lists. 2026 Updates: Pursuant to the Joint Determination by the Customs and Monopolies Agency (ADM) and the Revenue Agency (No. 84415 of February 3, 2026), the monthly filing obligation is triggered if, in at least one of the four preceding quarters, the following thresholds are exceeded: €50,000 for supplies of goods and services rendered; €2,000,000 for purchases of goods (replacing the previous €350,000); and €100,000 for services received.</p> <p><b>730/2026 TAX RETURN — SUBMISSION OF SUPPLEMENTARY 730 RETURN</b></p> <p>Submission of the supplementary 730 form to correct errors that do not affect the tax liability, or where the correction results in a higher tax credit or a lower tax liability.</p> |
| <p><b>Saturday, 31<br/>October<br/>(postponed to<br/>November 1°)</b></p> | <p><b>2026 INCOME TAX RETURN</b></p> <p>The deadline for filing the 2026 income tax return (for the 2025 tax year) expires today.</p> <p><b>FORM 770/2026</b></p> <p>The deadline for submitting the withholding agent return (Form 770/2026, for the 2025 tax year) expires.</p> <p>Consequently, the deadline for rectifying omissions and errors regarding the 2025 Unified Certifications also expires today.</p> <p><b>UNI-EMENS</b></p> <p>The deadline for the electronic submission of the Uni-Emens declaration for</p>                                                                                                                                                                                                                                                                        |

the previous month expires.

#### **INTERIM VAT REFUND/OFFSET**

VAT-registered taxpayers eligible for interim refunds must submit a request for a refund or to offset their quarterly VAT credit by electronically filing Form IVA TR (either directly or through authorized intermediaries).

#### **LEASE RENEWAL**

Registration of lease agreements and payment of the registration tax for annual renewals.

#### **ISCRO — APPLICATION FOR SELF-EMPLOYED WORKERS' ALLOWANCE**

Self-employed workers registered with the INPS Separate Pension Scheme who habitually carry out professional activities and meet income requirements must submit an application—electronically, either directly or through an assistance institute for the Extraordinary Income and Operational Continuity Allowance (ISCRO). This allowance may be claimed only once every three years.

#### **SPECIAL VOLUNTARY REGULARIZATION 2018–2022 / CPB 2024–2025 — PAYMENT OF 20TH INSTALLMENT**

ISA-subject taxpayers participating in the 2024–2025 Biennial Preventive Agreement (CPB) who opted for an installment plan starting March 31, 2025, are to pay the 20th installment (out of a maximum of 24) of the substitute tax covering income taxes, surtaxes, and IRAP for the 2018–2022 tax years. Interest applies at an annual rate of 1.6% for installments due in 2026.

#### **BIENNIAL PREVENTIVE AGREEMENT (CPB) 2026–2027 — PARTICIPATION BY ISA-SUBJECT TAXPAYERS**

Taxpayers who primarily carried out an ISA-subject activity in 2025 and intend to join the CPB for the 2026–2027 two-year period must submit the data relevant to the proposal.

#### **TAX TRANSPARENCY REGIME — OPTION FOR THE 2026–2028 THREE-YEAR PERIOD**

Existing companies exercise the option for tax transparency in Section OP of the 2026 Corporate Income Tax Return; companies incorporated in 2026 must notify the Revenue Agency via a specific electronic submission. The



HELLA SRL STP

**Via Barsanti e Matteucci 51  
55100 – Lucca**

*C.F. e P.IVA: 02105420463  
N. Iscriz. Reg. Imprese: 002105420463  
www.hellacentro.com*

option is binding for three years.

**For further information**

The image shows a clean, modern workspace. On the left, a large black clock with white numbers is mounted on the wall. Below it, a potted plant sits on the desk. In the center, a computer monitor displays the following information:

- WhatsApp icon: +39 0583 491910
- Globe icon: [www.hellacentro.com](http://www.hellacentro.com)
- Mobile phone icon: [info@hellacentro.com](mailto:info@hellacentro.com)

To the right of the monitor is a brass desk lamp. In front of the monitor is a white keyboard and a cup of coffee. At the bottom of the image, a blue button contains the text [www.hellacentro.com](http://www.hellacentro.com) and a magnifying glass icon.