

					9	14:30 10/01/10
Date	Order	Qty	Price	Total		
		1		1		
10	1	1	0	0		10
11	11	03	10	30		11
13	11	11	23	253		13
5.0	22	02	12	24		5.0
2.0	22	05	11			2.0
		33				

Main tax deadlines for the month of:

SEPTEMBER 2026

DATE	OBLIGATIONS
From September 1st	TAX LITIGATION Legal timeframes that were suspended starting August 1st will resume.
Tuesday, September 15	VAT — NON-PROFIT ASSOCIATIONS UNDER THE SPECIAL TAX REGIME / RECORDING OF RECEIPTS Amateur sports associations, non-profit associations, and local promotion associations (*pro loco*) operating under the special tax regime pursuant to Art. 1 of Law 398/1991 must record the receipts and commercial income of the previous month in the "Simplified VAT Register" (*Registro IVA Minori*). SPECIAL VOLUNTARY REGULARIZATION 2019–2023 / CPB 2025–2026 — PAYMENT OF 7TH INSTALLMENT Taxpayers subject to ISA (Synthetic Reliability Indices) who have opted into the 2025–2026 Biennial Preventive Agreement (*Concordato Preventivo Biennale*—CPB) and selected the installment plan starting on March 15, 2026, must pay the 7th installment of the substitute tax (covering income taxes, surtaxes, and IRAP) for the 2019–2023 tax years included in the agreement. "INVESTMENTS 4.0" TAX CREDIT — COMPLETION NOTIFICATION The MIMIT (Ministry of Enterprises and Made in Italy) Director's Decree of July 31, 2026, extended the deadline to September 15, 2026, for submitting the completion notification regarding the tax credit for "4.0" tangible capital goods investments (within a total limit of €2,200 million). The extension applies to three categories of businesses: those that reserved the credit by December 31, 2025, and completed the investment by June 30, 2026; those that completed investments by December 31, 2025, but have not yet submitted the notification; and businesses on the waiting list due to the exhaustion of the allocated budget, following the announcement of new fund availability by the GSE. Notifications must be submitted electronically via the

	restricted area of the GSE website (under the "Transizione 4.0" section).
Thursday, September 16	PAYMENT OF TAXES ON 2026 INCOME Deadline for the installment for taxpayers who opted for installment payments. PAYMENT OF 2025 VAT BALANCE INSTALLMENT The current installment for the 2025 VAT balance is also due for taxpayers paying in installments. VAT – PERIODIC SETTLEMENT Payment of VAT for the previous month (for monthly filers). WITHHOLDING AGENT – payment of social security contributions and withholding taxes. INPS STAFF CONTRIBUTIONS – payment. INPS SEPARATE MANAGEMENT (GESTIONE SEPARATA) CONTRIBUTIONS – payment. INPS AGRICULTURE — PAYMENT OF 2ND CONTRIBUTION INSTALLMENT Direct farmers (CD) and professional agricultural entrepreneurs (IAP) registered with the agricultural social security scheme pay the second of four quarterly social security contribution installments.
Friday, September 25	INTRASTAT – Submission of monthly INTRASTAT reports on intra-EU sales and purchases.

Monday, September 28	LATE IMU DECLARATION — DEADLINE FOR REGULARIZATION Last day to submit the declaration as “late” (within 90 days of the original deadline) rather than as an omitted declaration.
Wednesday, September 30	"ROTTAMAZIONE QUINQUIES" (Tax Amnesty Scheme 5) — Payment of 2nd installment Deadline for the installment payment (2nd installment). SPECIAL VOLUNTARY COMPLIANCE (2018-2022) / CPB 2024-2025 — Payment of 19th installment ISA-subject taxpayers participating in the *Concordato Preventivo Biennale* (Biennial Preventive Agreement) for 2024-2025 (Law Decree 113/2024, converted into Law 143/2024) who opted for an installment plan starting March 31, 2025, must pay the 19th installment of the substitute tax (covering income taxes, surcharges, and IRAP) for the 2018-2022 tax years. Interest applies at an annual rate of 1.6% for installments due in 2026. TRANSMISSION OF VAT SETTLEMENT DATA Deadline for submitting the communication regarding VAT settlement data and related payments for the second quarter of 2026. STAMP DUTY ON ELECTRONIC INVOICES Deadline for paying stamp duty on electronic invoices for the second quarter of 2026. If the total amount due for the first and second quarters does not exceed €5,000, payment may be made by November 30. FORM 730/2026 Final deadline for filing the form.

SUBMISSION OF UNIEMENS DATA (previous month).

LEASE AGREEMENT RENEWAL — payment of registration tax.

VAT REFUND FOR NON-EU AND EU ENTITIES

Italian entities request a refund of VAT paid in another EU State by applying to the Revenue Agency (*Agenzia delle Entrate*); EU entities request a refund of VAT paid in Italy through their own national tax authority.

For further information



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