

Main tax deadlines for the month of:

March 2025

DATE	OBLIGATIONS
Wednesday, March 5	<p>ROTTAMAZIONE (DEBT SETTLEMENT) QUARTER</p> <p>The deadline set during the conversion of the Milleproroghe Decree for the payment of the first 3 overdue installments of "rottamazione quater" (a debt settlement program) by applicants is about to expire. The three installments must be paid in a single payment. Payments will still be considered valid if made within the five days following the deadline. This extension also covers the February 28, 2025 deadline, which can now be fulfilled by March 5.</p>
Monday, March 17	<p>CERTIFICAZIONE UNICA (CU)</p> <p>The deadline for electronically submitting the CU2024 form regarding tax and social security data for employee income, assimilated income, tax assistance, self-employed income, commissions, and other income paid in 2024 is approaching. Simultaneously, the deadline for providing the CU to recipients is expiring. The 2025 Certificazioni Uniche for self-employed individuals can also be submitted beyond this deadline but must still be sent by the deadline set for the 770/2024 form (Thursday, October 31, 2024), without incurring penalties.</p> <p>CUPE FORM: certification of profits and equivalent income.</p> <p>MONTHLY VAT: Settlement and payment.</p> <p>QUARTERLY VAT: Payment of VAT for Q4 2024 and any adjustments arising from the annual declaration. Payment can be made in installments.</p> <p>EMPLOYERS: Payment of contributions and withholdings.</p>

	<p>PRE-FILLED TAX RETURN DATA COMMUNICATION</p> <p>The deadline for submitting 2024 data to define the pre-filled tax return is expiring. This obligation does not involve the final beneficiary taxpayer of the deduction but only third parties (e.g., banks or veterinarians) required to send the flow of data relating to deductible expenses to the Revenue Agency. These expenses will be included in the income tax return.</p> <p>ANNUAL SOCIAL BOOK FEE</p> <p>This is the last day for joint-stock companies to pay the annual government concession tax for numbering and stamping corporate books, journals, and inventories.</p> <ul style="list-style-type: none"> • €309.87 if the capital as of January 1, 2025, does not exceed €516,456.90. • €516.46 if the capital exceeds €516,456.90.
<p>Tuesday, March 25</p>	<p>VAT - Intra-community trade - INTRASTAT lists – monthly.</p>
<p>By March 31</p>	<p>DEPOSIT OF FINANCIAL STATEMENT PROJECTS</p> <p>Article 2429, paragraph 1, of the Civil Code requires, as a rule, that the financial statement project must be communicated, at least 30 days before the shareholders' meeting for approval, to the supervisory body and, if present, the statutory auditor, together with the management report. In other words, companies with a fiscal year coinciding with the calendar year must communicate the financial statement project to these oversight and auditing bodies by March 31, 2025.</p>
<p>Monday, March 31</p>	<p>UNIEMENS</p> <p>Electronic submission of the Uniemens form for the previous month.</p> <p>SPECIAL AMENDMENT (RAVVEDIMENTO SPECIALE)</p> <p>For taxpayers who have adhered to the Biennial Preventive Settlement Agreement, today is the deadline to join the Special Amendment (or tax</p>



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

	<p>amnesty) for the years 2018–2022 by paying the first or only installment through the F24 form.</p>
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For further information



The image shows a clean, modern desk environment. 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 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. A pair of white glasses is also on the desk. At the bottom of the image, a blue button contains the website www.hellacentro.com and a magnifying glass icon.