Comploj Vieider Lorenzon
Lechner Zanellato

PDC Partner
Wirtschaftsprüfer und Steuerberater
Dottori Commercialisti

Equity partner
Dott. Lodovico Comploj
Dott. Josef Vieider
Dott. Emilio Lorenzon
Dott. Alessandro Zanellato
Dott. Martin Lechner
Dott. Stefan Lanznaster

Partner
Dott. Nicola Sartori
Dott. Thomas Pichler
Dott. Samuel Vittur

Wirtschaftsprüfer und Steuerberater / Dottori commercialis
Dott.sa Elena Gattolin
Dott.sa Sabrina Tabiadon
Dott.sa Monika Mattivi
Dott. Christian Gentilini
Dott.sa Serena Giacomozzi
Dott.sa Giulia Fortin
Dott. Luca Crepaz
Dott. Maximilian Crazzolara
Dott. Roberto Convento

Bilanzbuchhalter / Esperto contabile
Antonio Gocev

To all
clients

Newsletter
No. 28/2026

Bolzano, 16 June 2026

Subject: Extension of the deadline for tax payments for businesses and self-employed persons subject to the tax reliability indices (ISA) or to the flat-rate scheme from 30 June 2026 to 20 July 2026

As in previous years, an extension of the deadline for tax payments has been granted this year as well, this time however not at the very last moment: Legislative Decree No. 89 of 22 May 2026 (published in Official Gazette No. 117 of 22 May 2026, in force since 23 May 2026) has rewritten the payment calendar. The measure was prompted in particular by the practical handling of the returns for taxpayers subject to the reliability indices (ISA) and by the accession to the two-year advance settlement.

Specifically, Art. 6 of the aforementioned decree postpones the payments arising from the income tax, IRAP and VAT returns (together with the related charges) which are owed by **businesses and self-employed persons subject to the reliability indices (ISA) or to the flat-rate scheme** by **30 June 2026** to **Monday, 20 July 2026**, without any surcharge being due.
As this is a legislative decree, changes in the course of its conversion into law remain reserved.

GGI A GLOBAL ALLIANCE OF INDEPENDENT PROFESSIONAL FIRMS

39100 Bolzano / Bozen
via F.Crispi / F.Crispi-Straße 9
tel +39 0471 288333 - info@pdc-partner.it

20121 Milano / Mailand
Foro Buonaparte 70

39036 Stern / La Villa di Badia
Str. Ninz 63
tel +39 0471 847360

Businesses and self-employed persons subject to the tax reliability indices or to the flat-rate scheme:

The following taxpayers may pay the amounts arising from their 2025 tax returns only on **20 July 2026**:

- self-employed persons, including professional partnerships, as well as businesses (sole traders, partnerships and companies) carrying on an activity for which reliability indices have been approved, irrespective of whether the indices are actually applied or whether one of the grounds for exclusion applies;
- the deferral expressly also applies to the businesses and self-employed persons who use one of the two flat-rate schemes and who are therefore not subject to the reliability indices;
- the deferral also applies to the partners of the aforementioned businesses, self-employed persons and companies to whom the income is attributed on a transparency basis.

Not eligible for the deferral, by contrast, are all businesses and self-employed persons which in 2025 exceeded the turnover threshold of **Euro 5,164,569** or which carry on a principal activity for which no ISA indices are provided for at all. Excluded are therefore above all holding companies and agricultural businesses taxed on the basis of cadastral income.

Which payments are affected by the deferral:

The interest-free deferral applies in principle to all payments arising from the income tax return (IRPEF and IRES) and from the IRAP return for the 2025 tax period which fall due on 30 June 2026 or which are directly linked to that deadline. In particular, the following payments are covered:

- final payments of IRPEF, IRES and IRAP for 2025 as well as the corresponding first advance payments for 2026;
- the 2025 final payment of the regional IRPEF surcharge as well as the 2025 final payment and the first 2026 advance payment of the municipal IRPEF surcharge;
- the 2025 final payment and the first 2026 advance payment of the flat-rate tax on rental income (cedolare secca);
- the substitute tax of 15% or 5% for businesses and self-employed persons under the flat-rate scheme;
- further substitute taxes arising from the income tax return and payable by 30 June, including those relating to the two-year advance settlement;
- the wealth taxes IVIE and IVAFE;
- any optional alignment of VAT with the ISA indices.

The deferral also covers the VAT final payment for 2025, provided that, in the course of the annual VAT return, the already known deferral from the ordinary due date of 16 March to the payment deadlines for income taxes has been chosen. This separate VAT deferral remains subject to interest as before, namely **at 0.40%** for each month or part of a month.

Also to be included in the extension are contributions and fees whose due date refers directly to the deadlines for income taxes or IRAP. These include in particular the

- contributions to the INPS/NISF insurance scheme for craftsmen and traders
- as well as the annual Chamber of Commerce fee for registration in the commercial register.

A further extension of the deadline costs 0.80% this year

A key change compared with previous years concerns the grace period subject to a surcharge: if payment is not made by 20 July 2026, it may be made within the further 30-day period, in practice therefore by **20 August 2026**, with a surcharge of now **0.80%** (instead of 0.40% previously). Related to the period from 20 July to 20 August 2026, this surcharge corresponds to a notional annual interest rate of around 9.4%. In the case of payment by instalments, by contrast, the statutory instalment interest of currently 0.33% per month applies to the instalments after the first one, which corresponds to around 4% p.a.

Recommendation: Provided the first instalment can be paid by 20 July 2026, payment by instalments is as a rule more favourable than merely deferring payment to 20 August 2026, because the surcharge of 0.80% is charged on the entire tax amount, whereas the instalment interest is charged only on the subsequent instalments.

Example for a tax liability of Euro 100,000 split into two instalments:

Option	**Payment 20.07.2026**	**Payment 20.08.2026**	**Additional cost**
Grace period	0	100,800	800
2 instalments	50,000	50,165	165

Natural persons:

Natural persons who do not have income from business or self-employed activity, by contrast, still owe the final and advance payments of IRPEF income tax as well as the related regional and municipal surcharges on 30 June 2026; likewise the various substitute taxes (e.g. IVIE and IVAFE). With a small surcharge of 0.40% payment may be made by 30 July 2026. For these taxpayers nothing therefore changes.

Corporations with special deadlines:
Corporations which, owing to their turnover, do not fall within the reliability indices or which have a financial year differing from the calendar year are not covered by the extension under DL 89/2026 and continue to follow the ordinary deadlines. Where, for example, the extended deadline of 180 days for the approval of the financial statements has been used, the tax is payable by 31 July 2026 and, with a surcharge of 0.40%, by 31 August 2026.

We remain at your disposal for any questions.

Kind regards
Josef Vieider