

Taxpayers engaged in activities subject to the Synthetic Indexes of Tax Reliability (ISA) – Extension of payment deadlines

1. Introduction

Article 13 of Decree-Law No. 84 of June 17, 2025, published in the Official Gazette No. 138 on June 17, 2025, and effective as of June 18, 2025, has extended the deadlines for tax payments as follows:

- Until **July 21, 2025**, without any surcharge, or
- Until **August 20, 2025**, with a **0.4% surcharge**,

for payments:

- resulting from income tax, IRAP, and VAT returns;
- originally due by **June 30, 2025**;
- concerning taxpayers engaged in activities for which the **Synthetic Indexes of Tax Reliability (ISA)** have been approved, including those under the **flat-rate regime** (as per Law 190/2014) or the **advantageous regime** (as per Article 27(1) of Decree-Law 98/2011).

This postponement was decided in light of further amendments to the rules on the two-year advance agreement ("concordato preventivo biennale"), as introduced by Legislative Decree No. 81 of June 12, 2025.

2. Taxpayers Eligible for the Payment Extension

As in previous years, Article 13 of Decree-Law 84/2025 states that the new deadlines — July 21, 2025 (without surcharge), or August 20, 2025 (with a 0.4% surcharge) — apply to taxpayers who meet **both** of the following conditions:

- They conduct business activities for which **ISAs** have been approved, as referred to in Article 9-bis of Decree-Law 50/2017;
- They declare revenue or fees **not exceeding the limit** set for each index by the corresponding approval decree of the Ministry of Economy and Finance (i.e., €5,164,569.00).

2.1. Taxpayers Excluded from ISA Application

Article 13 of Decree-Law 84/2025 also allows the extension for taxpayers who:

- Apply the **flat-rate regime** under Article 1, paragraphs 54–89, of Law 190/2014;
- Apply the **advantageous regime for young entrepreneurs and workers in transition**, as per Article 27(1) of Decree-Law 98/2011 (so-called "minimum taxpayers");
- Fall under other exclusion cases from ISA applicability (e.g., start-up or closure of the business, abnormal business operations, flat-rate income determination, etc.).

Thus, the extension to **July 21, 2025 (without surcharge)** or **August 20, 2025 (with 0.4% surcharge)** applies to all taxpayers who simultaneously:

- Perform business or self-employed activities for which **ISAs have been approved**, regardless of whether the statistical method was actually applied;
- Declare revenue or fees not exceeding the threshold set for each ISA in the respective ministerial approval decree.

In summary, the **only circumstances that disqualify** a taxpayer from the extension are:

- The absence of an approved ISA for the specific business sector;
- Declaring revenue or fees **exceeding €5,164,569.00**, even if an ISA has been approved for that sector.

Activity Type	Revenue or Fees	Eligible for Extension
With ISA	Up to €5,164,569.00	YES
With ISA	Over €5,164,569.00	NO
Without ISA	Up to €5,164,569.00	NO
Without ISA	Over €5,164,569.00	NO

Subjects engaged in agricultural activities

Taxpayers engaged in agricultural activities who derive income solely from agricultural income pursuant to Articles 32 et seq. of the TUIR (Italian Income Tax Code) are excluded from the extension (see Revenue Agency ruling of August 2, 2019, No. 330).

2.2 Partners in “Transparent” Companies and Associations

Article 13 of Decree-Law 84/2025 establishes that the extension also applies to persons who:

- Participate in companies, associations, and enterprises that meet the aforementioned requirements;
- Must declare income “by transparency” pursuant to Articles 5, 115, and 116 of the TUIR.

Therefore, the extension to **July 21, 2025 without the 0.4% surcharge**, or **August 20, 2025 with the 0.4% surcharge**, also applies to:

- Partners in partnerships;
- Collaborators in family businesses;
- Spouses managing conjugal companies;
- Members of associations between artists or professionals (e.g., professionals sharing a joint practice);
- Shareholders of “transparent” capital companies.

2.3 Taxpayers Who Have Opted for Tax Consolidation

In the absence of official clarifications, it appears that regarding the payment of IRES (corporate income tax) for the consolidated group, the extension under Article 13 of Decree-Law 84/2025 applies if the parent company meets the required conditions, even if some subsidiaries do not (since it does not seem possible to split the IRES payment among subsidiaries that may or may not qualify for the extension and apply different deadlines).

It remains to be clarified whether the extension could apply if the parent company does not meet the required conditions but at least one subsidiary does.

Regarding payments not included in the consolidation (e.g., IRAP), the ordinary criteria for the extension should apply, depending on whether the relevant company (parent or each subsidiary) meets the required conditions.

2.4 Subjects Not Eligible for the Extension

For subjects not eligible for the payment extension under Article 13 of Decree-Law 84/2025, the ordinary deadlines remain:

- June 30, 2025, without the 0.4% surcharge;
- Or July 30, 2025 (the 30th day after June 30, 2025), with the 0.4% surcharge.

Examples include:

- Individuals who do not carry out business or self-employed activities, even through participation in “transparent” companies or associations;
- Taxpayers engaged in business or self-employed activities for which no ISAs have been approved;
- Taxpayers engaged in business or self-employed activities for which ISAs have been approved but who declare revenues or fees exceeding the limit of €5,164,569.00;
- Agricultural entrepreneurs with income solely from agricultural income.

2.5 IRES Taxpayers with Payment Deadlines After June 30, 2025

The extension under Article 13 of Decree-Law 84/2025 does not apply to IRES taxpayers whose ordinary payment deadlines fall after June 30, 2025 due to:

- The date of approval of the financial statements or reports (e.g., capital companies that approve the 2024 financial statements within 180 days after the fiscal year-end, i.e., after May 31, 2025);
- The fiscal year closing date (e.g., capital companies with fiscal year from July 1, 2024, to June 30, 2025).

For example, considering a capital company with a calendar year fiscal year ending December 31, 2024, and approval of the financial statements on June 23, 2025, the payment deadlines for the 2024 balance and the first installment for 2025 ordinarily expire:

- On July 31, 2025, without the 0.4% surcharge;

- Or August 30, 2025 (the 30th day after July 31, 2025), with the 0.4% surcharge — this date falls on a Saturday and is therefore postponed to September 1, 2025.

Alternatively, considering a capital company with a fiscal year from July 1, 2024, to June 30, 2025, the payment deadlines for the balance related to the 2024–2025 fiscal year and the first installment of 2025–2026 fiscal year ordinarily expire:

- On December 31, 2025 (the last day of the sixth month after the fiscal year-end), without the 0.4% surcharge;
- Or January 30, 2026 (the 30th day after December 31, 2025), with the 0.4% surcharge.

3 PAYMENTS INCLUDED IN THE EXTENSION

The extension provided by Article 13 of Decree Law 84/2025 applies to payments arising from income tax, IRAP, and VAT returns.

In this regard, it should be understood that the extension applies:

- to all payments resulting from income tax, IRAP, and VAT returns due on June 30, 2025;
- also to payments whose deadline is linked to that established for income taxes.

Therefore, payments included in the extension until July 21, 2025, without the 0.4% surcharge, or until August 20, 2025, with the 0.4% surcharge, include, for example:

- the 2024 balance and any first advance payment for 2025 of IRPEF (personal income tax);
- the 2024 balance and any first advance payment for 2025 of IRES (corporate income tax);
- the 2024 balance and any first advance payment for 2025 of IRAP (regional tax on productive activities);
- the 2024 balance of the regional IRPEF surtax;
- the 2024 balance and any 2025 advance payment of the municipal IRPEF surtax;
- the 2024 balance and any first advance payment for 2025 of IRES surtaxes and increases (e.g., for “non-operating companies”);
- the 2024 balance and any first advance payment for 2025 of the “flat tax on rental income” (“cedolare secca”);
- the 2024 balance and any first advance payment for 2025 of the substitute tax (15% or 5%) owed by self-employed workers and sole proprietors under the flat-rate tax regime pursuant to Law 190/2014;
- the 2024 balance and any first advance payment for 2025 of the 5% substitute tax owed by self-employed workers and sole proprietors adopting the so-called “minimum taxpayers” regime (Art. 27, paragraph 1, DL 98/2011);
- the 2024 balance and any first advance payment for 2025 of the 25% additional tax on income derived from the production, distribution, sale, and representation of pornographic material and incitement to violence (the so-called “ethical tax” or “pornotax”);
- the substitute tax on the additional 2024 income of those who joined the preventive agreement (concordato preventivo);
- substitute taxes on capital gains under the “declaration regime”;
- other substitute taxes linked to the deadlines for direct tax payments;
- the 20% advance payment for income subject to separate taxation, for which withholding tax does not apply;
- the 2024 balance and any first advance payment for 2025 of wealth taxes owed by individuals, simple partnerships, and non-commercial entities resident in Italy that own real estate and/or financial assets abroad (IVIE and/or IVAFE);
- the 2024 balance and any first advance payment for 2025 of the tax on the value of crypto-assets;
- VAT due on increased revenues or fees declared to improve one’s reliability profile according to

the ISA (tax compliance indicators);

- withholding taxes on self-employment income paid in 2024, provided that the withholding agent has paid fees only to no more than three individuals and that the total withholdings do not exceed €1,032.91 (if payment has not yet been made).

3.1 PAYMENT OF THE 2024 VAT BALANCE

The extension under Article 13 of Decree Law 84/2025 also applies to the payment of the 2024 VAT balance (resulting from the 2025 VAT return).

Therefore, if the 2024 VAT balance payment was not made by the ordinary deadline of March 17, 2025 (because March 16, 2025 fell on a Sunday), it can be paid by July 21, 2025, with an interest surcharge of 0.4% for each month or fraction of a month following March 17, 2025, up to June 30, 2025.

If the payment of the 2024 VAT balance is further postponed beyond the interest-free deadline for income tax payments, the additional 0.4% surcharge applies on the amount already increased by the 0.4% surcharge for each month or fraction of a month from March 17, 2025, to June 30, 2025.

For example, a taxpayer eligible for the extension who pays the 2024 VAT balance:

- by July 21, 2025, must increase the amount by 1.6% (0.4% for each of the periods March 18 – April 16, April 17 – May 16, May 17 – June 16, and June 17 – June 30);
- by August 20, 2025, must increase it by 1.6% for the deferral until July 21, 2025, and on the VAT balance amount including the 1.6% increase, an additional 0.4% surcharge is due for the deferral from July 21, 2025, to August 20, 2025 (the total surcharge is therefore 2.0064%).

3.2 PAYMENT OF INPS CONTRIBUTIONS FOR ARTISANS, TRADERS, AND PROFESSIONALS

For taxpayers who can benefit from the extension under Article 13 of Decree Law 84/2025, the deadlines of July 21, 2025, and August 20, 2025 (with the 0.4% surcharge) also apply to the payment of the 2024 balance and the first advance payment for 2025 of contributions owed by artisans, traders, and professionals registered in the relevant separate INPS management schemes (see INPS message no. 2731 of July 27, 2021, and Italian Revenue Agency FAQs of July 26, 2024). According to Article 18, paragraph 4, of Legislative Decree 241/1997, these contributions must be paid within the deadlines established for IRPEF payments.

Non-transparent LLC members

Similarly to what was clarified by the Italian Revenue Agency's ruling no. 173 of July 16, 2007, concerning a previous extension relating to taxpayers affected by sector studies, the deferral should also apply to INPS contributions owed by members of LLCs (artisanal or commercial):

- involved in the extension in question;
- but who do not apply the "fiscal transparency" regime.

Indeed, since such members determine the amount of contributions due based on a "notional" income proportional to their shareholding in the company, they may pay contributions only after the company itself has decided whether to adjust to the results of the ISA.

However, as clarified by the Italian Revenue Agency in ruling no. 59 of September 25, 2013, always with reference to sector studies, the deferral is limited to the payment of the aforementioned INPS contributions, while taxes due (e.g., IRPEF and related surtaxes, flat tax on rents) remain "anchored" to ordinary deadlines, as they do not directly depend on the income declared by the participated company.

3.3 PAYMENT OF THE ANNUAL FEE TO THE CHAMBERS OF COMMERCE

According to Article 8 of Ministerial Decree no. 359 of May 11, 2001, the annual fee for registration or annotation in the Business Register must be paid by the deadline established for the payment of the first income tax advance.

Therefore, it should be understood that this payment can also benefit from the extension under

Article 13 of Decree Law 84/2025, if conditions apply, and may therefore be made:

- by July 21, 2025, without any surcharge;
- or by August 20, 2025, with a 0.4% surcharge.

4 OPTION TO INSTALL PAYMENT OF AMOUNTS DUE

If benefiting from the extension under Article 13 of Decree Law 84/2025 and opting for the installment payment of amounts due as a balance or first advance payment of taxes and contributions, pursuant to Article 20 of Legislative Decree 241/1997:

- since the due date for payment of the first installment coincides with the deadline for paying the balance or advance, it is understood to be deferred to the new deadlines of July 21, 2025, or August 20, 2025 (with a 0.4% surcharge);
- regarding the deadlines for payment of installments following the first, the due date is set to the 16th day of each month for all taxpayers.

It should be noted that, as a result of the amendments to Article 20 of Legislative Decree 241/1997 by Article 8 of Legislative Decree 1/2024:

- installments following the first always expire on the 16th day of each month; in practice, the rules previously applying only to VAT-registered taxpayers have been extended to taxpayers without VAT numbers;
- the installment plan must be completed by December 16; previously, the installment plan had to be completed by November.

For installments after the first, the automatic extensions remain applicable in cases where deadlines fall on a Saturday, public holiday, or during the holiday period (from August 1 to August 20).

It is confirmed that the option to pay in installments involves the application of interest at an annual rate of 4%.

4.1 TAXPAYERS WHO BENEFIT FROM THE EXTENSION AND START INSTALLMENTS FROM JULY 21, 2025

A taxpayer who can benefit from the extension and pays the first installment by July 21, 2025 (without the 0.4% surcharge), regardless of whether or not they have a VAT number, must:

- pay the second installment by August 20, 2025 (considering the deferral for the holiday period, compared to the ordinary deadline of August 16, 2025);
- complete the installment plan by December 16, 2025; therefore, the maximum number of installments is six.

In the case of a maximum installment plan starting from July 21, 2025, the installment schedule and interest due are summarized in the following table:

Installment Due Date		Interest
1	July 21, 2025	0.00%
2	August 20, 2025 (deferral for holiday period)	0.28%
3	September 16, 2025	0.61%
4	October 16, 2025	0.94%
5	November 17, 2025 (November 16 falls on Sunday)	1.27%
6	December 16, 2025	1.60%

4.2 TAXPAYERS WHO BENEFIT FROM THE EXTENSION AND START INSTALLMENTS FROM AUGUST 20, 2025

If, instead, a taxpayer who benefits from the extension pays the first installment by August 20, 2025 (with the 0.4% surcharge), regardless of whether or not they have a VAT number, they must:

- pay the second installment by September 16, 2025;
- complete the installment plan by December 16, 2025; therefore, the maximum number of installments is five.

In the case of a maximum installment plan starting from August 20, 2025, the installment schedule and interest due are summarized in the following table:

Installment	Due Date	Interest
1	August 20, 2025 (30th day after July 21, 2025)	0.00%
2	September 16, 2025	0.29%
3	October 16, 2025	0.62%
4	November 17, 2025 (November 16 falls on Sunday)	0.95%
5	December 16, 2025	1.28%