

## December 2021

Main fiscal and parafiscal obligations to be fulfilled during the current month, until the following dates:

DAY	TAX	ENTITIES COVERED	TAX OBLIGATION	MODELS AND FORMS
10	PIT / CIT / Social Security	Taxpayers / Contributing entities	Filing of the monthly income statement by entities that are liable to pay employment income, regarding November 2021	Monthly statement of remuneration
13	VAT	Taxpayers	Communication of invoices issued in November 2021	n/a
15	CIT	CIT taxpayers whose tax period match with the calendar year	3 <sup>rd</sup> payment on account	Form P1
15	CIT	CIT taxpayers whose tax period match with the calendar year	3 <sup>rd</sup> additional payment on account	Form P1
20	VAT	Taxpayers falling under the monthly regime	Filing of the periodical return regarding the operations that took place in October 2021. The payment of the assessed tax (when applicable) must be made by the 30 <sup>th</sup> of the present month <sup>3</sup>	Periodical Return
20	VAT	Taxpayers	Filing of November 2021 recapitulative statement <sup>1</sup>	Recapitulative statement: Intra-Community supplies of goods and services
20	PIT / CIT	Income debtor entities subject to withholding tax	Payment of withholding taxes (corporate and personal income tax), regarding November 2021	PIT / CIT withholding tax
20	Stamp Tax	Taxpayers	Submission of the monthly stamp tax statement by the respective taxpayers, referring to November 2021, and payment of the tax assessed	Monthly Stamp Tax Statement
20	Social Security	Contributing entities	Payment of contributions regarding November 2021	n/a
20	PIT	Taxpayers with self-employment income	3 <sup>rd</sup> payment on account	Form P1
31	VAT	Taxpayers falling under the "Import One Stop Shop" (IOSS) Regime	Filing of the November 2021 periodical return and the payment of the assessed tax	Periodical Return (Mini One Stop Shop)
31	PIT / CIT	Income debtors to non-residents subject to PIT / CIT	Filing of the statement with the income paid or placed at the disposal of <b>non-resident entities</b> in October of 2021	Form 30

DAY	TAX	ENTITIES COVERED	TAX OBLIGATION	MODELS AND FORMS
31	Transfer pricing	Final parent entity or parent entity of replacement of a group of multinational companies	Submission of the 2020 Country by Country Report	Form 55
31	VAT	Taxpayers who paid VAT in another European Member State or Third Country	Filling in, by electronic data transmission, of the VAT refund application <sup>2</sup>	Electronic form (European Member State) Paper support (Third Country)
31	Annual Vehicle Tax	Taxpayers	Annual Vehicle Tax payment for vehicles of the month in which license plate was issued	n/a

- 1) Within the normal monthly regime or within the normal quarterly regime when the amount of intra-Community transfers of goods has exceeded EUR 50,000 in the current quarter or in any of the previous four quarters.
- 2) When the amount to be repaid is more than 400 EUR and for a period of three consecutive months or, if less, provided that it ends on 31 December of the immediately preceding calendar year and the value is not less than 50 EUR.
- 3) Order N° 351/2021-XXII, of November 10, of the Secretary of State for Tax Affairs.

The consultation of this tax calendar does not dispense the consultation of the tax legislation or the resort to specialized support for this purpose. We will be at your disposal for any clarification and support you deem necessary.