

**Late payment (within 90 days) of monthly taxes and VAT**

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**Payment of contribution to INPS separate management**

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**Payment of INPS (ex Enpals) contribution**

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**Payment of INPS contribution for subordinate employees**

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**INPGI – declaration and payment of contribution for subordinate employees**

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**CASAGIT – declaration and payment of social contribution**

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**INPS – payment of TFR to treasury fund**

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**Payment of tax upon the revaluation of TFR**

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**Tax withholdings on subordinate and self-employed income**

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**Local taxes**