

VAT 2010 FORM

Tax period 2009

Revenue Agency

Information regarding the processing of personal data under article 13 of Legislative Decree no. 196 of 2003	Legislative Decree No. 196 of the June 30, 2003 "The code for the protection of personal data", provides for a system of protection for the processing carried out on personal data. A summary of how the data contained in the communication will be used and what rights are granted to citizens is outlined below.
Purposes of processing	The Ministry of the Economy and Finance and the Revenue Agency inform you, on their behalf and on behalf of other persons obliged to do so, that in the return there is personal data that will be processed by the Ministry of the Economy and Finance and the Revenue Agency, as well as by intermediaries identified by legislation (Tax Assistance Centres, trade associations and professionals) for the purposes of payment, assessment and collection of taxes and that, to this end, certain data may be published pursuant to the combined provisions of article 69 of Presidential Decree no. 600 of 29 September 1973 as amended by Law no. 133 of 06 August 2008, and by article 66-bis of Presidential Decree no. 633 of 26 October 1972. The data in the possession of the Ministry of the Economy and Finance and the Revenue Agency may be communicated to other public entities (for example Municipalities, I.N.P.S.) where legislation provides for this, or when such communicated to the Privacy Commissioner (Data Protection Commissioner) beforehand. The same information may also be communicated to private or public economic entities where the law provides for this.
Personal data	The data requested in the return must be supplied to prevent the application of administrative and, in some instances, criminal sanctions. Providing a telephone or mobile phone number, fax number and email address makes it possible to receive, free of charge, from the Revenue Agency, information and updates regarding deadlines, news, obligations and services offered.
Method of processing	 The return may be delivered to an intermediary provided for by legislation (CAF [Tax Assistance Centres], trade associations, professionals) who sends the data to the Ministry of the Economy and Finance and the Revenue Agency. The data will mainly be processed electronically and with logical systems that are adequate to the achievement of the objectives, which will also be pursued by checking the data indicated in the returns: with other data in the possession of the Ministry of the Economy and Finance and the Revenue Agency, also if provided, as required by law, by other subjects; with data in the possession of other entities (such as banks, social security and insurance institutions, chambers of commerce, Motor Vehicle Registration Offices / P.R.A.).
Data controllers	 When the said data is made available to them and falls under their direct control, the Ministry of the Economy and Finance, the Revenue Agency and the intermediaries become "the data controllers for the processing of the personal data". In particular the following persons are "data controllers": the Ministry of the Economy and Finance and the Revenue Agency, at whose offices a list of the "data processors" is kept and this list may be viewed on request; if they take advantage of the right to appoint "data processors", the intermediaries must supply details as to the identity of the data processors, to the person concerned.
Persons resonsible for data processing	"Data controllers" may make use of the services of others designated "responsible". In particular, the Revenue Agency makes use of the services of the company So.ge.i. S.p.a. as the external entity responsible for data processing, in its capacity as technologcal partner to which the management of the information system of the Tax Register is entrusted.
Taxpayer's rights	The person (taxpayer) concerned, in terms of article 7 of Legislative Decree No. 196/2003, may view his personal data at the premises of the data controller or the data processor in order to verify the use to which it is being put or if necessary, to correct or update it within the limits provided for by law, or to cancel it or oppose its processing, where it is being processed illegally. These rights may be exercised upon request to: • Ministry of the Economy and Finance, Via XX Settembre 97 – 00187 Roma; • Revenue Agency – Via Cristoforo Colombo, 426 c/d – 00145 Roma.
Consent	The Ministry of the Economy and Finance and the Revenue Agency, in their capacity as public entities, do not need to obtain the consent of the persons concerned in order to process their personal data. Intermediaries do not need to acquire consent for processing of personal data, as their conferment is required by law.
	This information is given generally on behalf of all the data controllers referred to above.

Revenue Agency	genzia TAX CODE
RETURN TYPE	Correction of existing return Supplementary return in favour Supplementary return
TAXPAYER'S DATA	VAT REGISTRA- TION Email address Extraordinary administration or arrangement 2 Extraordinary administration or arrangement 2 Extraordinary administration or arrangement 2 dialling code number dialling code number
Individuals	Surname Name Sex (cross the relative box) Date of birth day Town (or foreign Country) of birth F Province (initial)
Taxpayers diffe- rent from indivi- duals	Name or company name
Non-resident persons	Foreign country of residence Foreign country code VAT registration number in foreign state
DECLARANT DIFFERENT FROM TAXPAYER (agent, official recei- ver, heir, etc.)	Tax code of the subscriber Appointment code Tax code of declaring company Surname Name Sex Date of birth Town (or foreign Country) of birth Province (initial)
	Foreign country code Federated state, province, county Place of residence Overseas address Telephone or mobile phone dialling code number Art. 74 bis Date of day month year not year Starting date of the procedure or death of the taxpayer Date of the procedure or concluringed day month year Procedure or concluringed
DOMICILE FOR NOTIFICATION OF ACTS	Infinitiation the taxpayer procedure concluded Tax code
SIGNATURE OF THE RETURN	Indicate the number of forms The relative boxes to the completed parts are placed at the foot of part VL Sending of notice electronically to intermediary Signature
SIGNATURE OF THE CONTROLLING BODY OR COMPANY	Signature

UNDERTAKING													
TO ELECTRONIC	Tax code of the	he intern	nediar	y						C.A.F. registration no			
SUBMISSION	Undertaking	ı to sub	mit el	ectronic	ally the i	return							
Reserved for													
intermediary	Reception o	of notice	e elect	tronicall	y								
	Date of the undertaking		day	month	year	SIGNAT	JRE OF EDIARY						
ENDORSEMENT													
OF CONFOR- MITY	Tax code of the C.A.F.	he perso	on in cl	narge of				Tax code o	f the C.A.F.				
Reserved for C.A.F.									SIGNATURE	OF THE PERSON IN CHARGE OF THE			
or for the	Tax code of t	he of the	e prote	ssional		Endorsem	ent is issued as provid	ed for in					
professional							egislative Decree no. 24						
SIGNATURE OF													
ACCOUNTS AU-	Subject	Tax cod	le										
DITING BODY							SIGN	ATURE					
							31611/	AIURE					
	Subject	Tax cod	le										
							SIGN	ATURE					
	Subject	Tax cod	le										
							SIGN	ATURE					
	Subject	Terrad	1-				01014/						
	Subject	Tax cod	ie										
							SIGN	ATURE					
	Subject	Tax cod	le										
							SIGN	ATURE					

	_		TAX CODE				VAT	Tax period 2009
			PART VA					
Revenue		genzia	INFORMATION RELATING T	O THE	_			
Agency		ntrate 🚧	ACTIVITY		Fo	rm N.		
PART VA			d by the entity resulting from the extraordinary ivision, etc. indicate the VAT registration of merg					
ACTIVITY		The box must be crossed	I if the entity transformed continues an activity for	VAT purposes	2			
Sect. 1 - General	VA1	To be compiled handle	d by the assignor in case of extraordinary ope	rations		Credit tr	ansferred fron	n VAT/2009 return
analytical data		The box must be crossed	I if the taxpayer has taken part in extraordinary op	erations	3	4		,00
			esident in case of passing from a tax represention number of the previously institute adopted	tative to the dire	ect ide	entification and	vice-versa	
			nt taxpayers who have operated through a perm refers to operations carried out through a fiscal re				ative or direct	identification 6
	VA2	Indicate the code of the	activity performed ACTIVITY C	ODE 1	1			
	VA3	Reserved for official re-	ceivers and Court-appointed liquidators (to be	compiled only	for sta	arting year of th	e procedure)	
	VAJ	The box must be crossed	I if the form refers to activity of the first part of the	year		1		
	VA4	Reserved for the saving	gs management society (art. 8, Decree Law 35	1/2001)				
	VA4	Fund name	1			Banca d'Italia ni	umber ²	
		Terminal devices for me	obile radiocommunications services with dedu	uction greater t	han 50	%		
	VA5			Total taxat	ole amo	unt	2 To	tal tax
		Purchase of devices		2		,00	2	,00
		Operator services		3		,00	4	,00
Sect. 4 - Data summary relating to all activities carried	VA1(who have benefited from tax concessions for from "Table of exceptional events" of the instruct		events	1		
out	VA11	Increased considerations	as a result of conforming to the parameters for 2008	3 1			2	
		(taxable amount and tax)				,00		,00
	VA12	Reserved for the indica	ation of group credit surplus to ex-controlling		-		2	
		Group credit surplus in rel		nount which has	been	settled in 2009	2	,00
	VA1:	3 Operations carried out in	relation to condominiums					,00
	VA14					Adjustm	ent of deduction	on, article 19-bis2
		_	eturn under ordinary VAT regime		1	2		,00
	VA1	5 Non-operating companie	95		1			



Revenue

Agency

Form No

PARTS VC-VD EXPORTERS AND ASSOCIATED OPERATORS,

TRANSFER OF VAT CREDIT (Art. 8 of Decree Law n. 351/2001)

PART VC **CEILING USED** 2009 TAX YEAR 2008 TAX YEAR EXPORTERS AND ASSO 3 BUSINESS TURNOVER EXPORTS 5 BUSINESS TURNOVER EXPORTS 1 INTERNAL OR FOR INTRA-COMM. PURCHASES. 2 FOR IMPORTS 4 6 CIATED OPERATORS VC1 JAN ,00 ,00 ,00 ,00 PURCHASES AND VC2 FEB .00 .00 .00 .00 .00 .00 IMPORTS WITHOUT THE VC3 .00 APPLICATION OF VALUE MAR ADDED TAX RELATING VC4 APR ,00 ,00 ,00 ,00 ,00 ,00 TO ALL ACTIVITIES VC5 ,00 ,00 ,00 CARRIED OUT MAY ,00 ,00 ,00 VC6 JUN .00 .00 .00 .00 .00 .00 VC7 ,00 ,00 ,00 JULY .00 .00 .00 VC8 AUG ,00 ,00 ,00 ,00 ,00 ,00 VC9 SEP ,00 ,00 ,00 ,00 ,00 ,00 VC10 OCT .00 .00 .00 .00 VC11 NOV ,00 ,00 ,00 ,00 ,00 ,00 VC12 DIC ,00 ,00 ,00 ,00 ,00 ,00 VC13 TOTAL .00 .00 .00 .00 .00 .00 1 CEILING AVAILABLE AS OF 01 JANUARY 2009 VC14 CALENDAR 3 Method adopted for the calculation of the ceiling during 2009 2 MONTHLY TOTAL OF THE CREDIT TRANSFERRED PART VD VD1 ,00 TRANSFER OF VAT AMOUNT TAX CODE AMOUNT TAX CODE CREDIT ON THE PART OF 2 **VD12** VD2 ,00 00 BY SAVINGS MANAGE-MENT INSTITUTIONS VD3 ,00 **VD13** ,00 (Art. 8 of Decree VD4 **VD14** ,00 Law n. 351/2001) **VD15** 00 Sect. 1 - Transferring **VD16** VD6 ,00 00 company - List of transferee companies or VD7 ,00 **VD17** ,00 body VD8 **VD18** ,00 00 **VD19** VD9 00 **VD20 VD10** ,00 ,00 **VD11** ,00 **VD21** ,00 AMOUNT TAX CODE TAX CODE AMOUNT 2 2 Sect. 2 - Transferee **VD31** 00 **VD41** 00 body or company - List **VD32** ,00 **VD42** ,00 of transferor companies VD33 ,00 **VD43** ,00 VD34 **VD44** 00 00 VD35 VD45 **VD36** ,00 **VD46** ,00 **VD37 VD47** ,00 ,00 **VD38 VD48** 00 **VD39 VD49 VD40** ,00 **VD50** ,00 VD51 TOTAL OF CREDITS RECEIVED Surplus credit from previous return (from VD56 of the return related the year 2008) **VD52** .00 Total of surplus (VD51+VD52) **VD53** ,00 Amount used to reduce VAT payments VD54 .00 Amount used to set off on F24 form VD55 .00 Surplus credit **VD56** ,00

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Subcontracting in the construction sector

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VE36 Operations carried out during the year but taxable in subsequent years

VE37 (minus) Operations carried out during previous year but with tax payable in 2009

VE40 TURNOVER (sum of lines VE23 and from VE30 to VE36 mimus VE37 and VE38)

VE35 Non-taxable operations carried as regards earthquake victims

VE38 (minus) Transfers of depreciable goods and internal transfers

as stipulated in article 7 of Decree Law no. $185{\rm /2008}^2$

TAX CODE

PARTS VE

Revenue Agency

Sect. 5 - Business turnover

Form N. **CALCULATION OF BUSINESS TURNOVER**

PART VE CALCULATION OF BUSINESS TURNOVER AND THE TAX RELATIVE TO TAXABLE OPERATIONS Sect. 1 - Conferring of agricultural products and transfers by exempt agriculturalists (in the case of the limit being exceeded by more than a third)	 VE1 VE2 VE3 Transfer of goods to co-operatives and other entities referred to in art. 34, paragraph 2, lett. c) listed in table A, first part, attached to Presidential Decree 633/72 and transfers of goods by exempt agriculturalists that they have exceeded the one-third limit (art. 34, paragraph 6), separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax VE9 	TAXABLE AMOUNT % 2 TAX .00 2 .00 4 .00 7 .00 7 .00 7,3 .00 7,5 .00 8,3 .00 8,5 .00 8,8 .00 12,3
Sect. 2 - Taxable agricultural operations and taxable commer- cial or professional operations Sect. 3 - Total taxable amount and tax	VE21 section 1 separated according to tax rate, taking into account the VE22 variations referred to in article 26, and relative taxes VE23 TOTALS (sum of lines from VE1 to VE9 and from VE20 to VE22)	.00 4 .00 10 .00 20 .00
	VE24 Variations and round-ups of the tax (indicate with a sign +/-) VE25 TOTAL (VE23 ± VE24)	
Sect. 4 - Other	Operations which contribute to formation of ceiling	1,00
operations	VE30 Exports Intra-community sales 1 00 3 000 Intra-community services Sales to San Marino 1 00 5 000	
	VE31 Non-taxable operations referred to in paragraph 1, articles 8, point a) and b), 8-bi	s,00
	VE32 Other non-taxable operations	,00
	VE33 Exempt operations (art. 10) Operations with application of reverse charge	,00
	Sales of scrap and other salvage material Sales of gold and pure silver	00,

Sales of commercial properties

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PARTS VF LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT

Form N.

PART VF					1 TAXABLE AMOUNT	%	2 TAX	
LIABILITY OPERA-	VF1				,0	0 2		,00
IONS AND ADMIS-	VF2				,0	0 4		,00
SIBLE DEDUCTIBLE	VF3				,0	0 7		,00
	VF4	Taxable purchases and imports (exclu	udinged those	that	,0	0 7,3		,00
Sect. 1 - Total amount of purcha-	VF5	referred to in lines VF17 and VF18) s	eparated acco	ording to tax rate	,0	0 7,5		,00
ses carried out in	VF6	or to compensation percentages, taki	-	nt	.0	0 8,3		,00
the national territory	VF7	the variations referred to in art. 26, an	nd relative tax		· · · · · · · · · · · · · · · · · · ·	0 8,5		,00
of intra-community purchases and im-	VF8				· · · · · · · · · · · · · · · · · · ·	0 8,8		,00
ports	VF9				· · · · · · · · · · · · · · · · · · ·	0 10		,00
	VF10					0 12,3		,0,
	VF11					0 20		,0,
	VF12	Purchases and imports carried out w	vithout the pay	ment of tax, with ceiling	,0,			,01
	VF13	Other non-taxable purchases, not subject to ta	axations and car	ried out under special tax regime				
		Exempt purchases (art. 10) and non-			,0	-		
		Purchases from minimum VAT-exemp	-		,0	_		
		Purchases and imports not subject to			,0	_		
		Purchases and imports for which the d			0, b	_		
		· · · · · · · · · · · · · · · · · · ·			,0	0		
	VF18	Purchases recorded during the year but with that stipulated in article 7 of Decree Law n	2	le lax delerred to subsequent yea	81			
		•		,00, with VAT power level in 2000	,0	0		
Cara O. Tatal www		(mimus) Purchases recorded in previo		with var payable in 2009		_		
SECT. 2 - Total pur- chases and imports.		TOTAL PURCHASES AND IMPORTS Tax adjustments and roundings (indic			,0	0		,0
					.) (504)			,0
nunity purchases, mports and purcha-		TOTAL TAX ON TAXABLE PURCH	ASES AND II	`	± VF21)			,0
ses from San Marino				Taxable amount		2	Tax	
		Intra-community purchases			,00			,0
	VF23			Taxable amount		4	Tax	
		Imports			,00	_		,0
				with payment of VAT		6	without payment of VAT	
		Purchases from San Marino			,00			,0
		Subdivision of total purchases and	d imports (lir	ne VF20):	oods for resale or production of	~		
	VF24		d imports (lin Non-depre	ne VF20): ciable capital goods	oods for resale or production of goods and services	4 Ot	her purchases and imp	orts
	VF24	1 Depreciable goods	Non-depre	ciable capital goods 3	,00	4 Ot	her purchases and imp	
of admissible deduc-	VF24	1 Depreciable goods	Non-depre	ciable capital goods 3	,00	₄ Ot	her purchases and imp	
of admissible deduc-	VF24	1 Depreciable goods	Non-depre	ciable capital goods 3	,00			
of admissible deduc-	VF24	1 Depreciable goods .00 METHOD USED FOR CALCULATI	Non-depre	ciable capital goods 3	,00 AT	in the	agricultural sector 5	
of admissible deduc-	VF24	1 Depreciable goods 	Non-depre	iable capital goods 3 ,00 ISSIBLE DEDUCTIBLE V/	,00 AT associations operating	in the	agricultural sector 5 xpayers 6	
SECT. 3 - Calculation of admissible deduc- tible VAT	VF24	METHOD USED FOR CALCULATI	Non-depre	iable capital goods 3 issible DEDUCTIBLE V/	AT associations operating travelling shows and mi	in the	agricultural sector 5 xpayers 6	
of admissible deduc- tible VAT	VF24	Depreciable goods OO OO	Non-depre	issible capital goods 3 issible DEDUCTIBLE V/	AT associations operating travelling shows and mi connected agricultural	in the nor ta activit	agricultural sector 5 xpayers 6 ies 7 8 Tax	
of admissible deduc- tible VAT	VF24	1 Depreciable goods METHOD USED FOR CALCULATI travel agencies used goods exempt operations farm holidays	2 Non-depre	iable capital goods 3 issible capital goods 3 issible DEDUCTIBLE V/	AT associations operating travelling shows and mi connected agricultural agricultural business	in the nor ta activit	agricultural sector 5 xpayers 6 ies 7 8 Tax	,0
of admissible deduc-	VF24 VF30	1 Depreciable goods METHOD USED FOR CALCULATI travel agencies used goods exempt operations farm holidays	2 Non-depre	Issible capital goods GG 1	AT associations operating travelling shows and mi connected agricultural agricultural business Taxable amount	in the nor ta activit	agricultural sector 5 xpayers 6 ies 7 8 Tax	
of admissible deduc- ible VAT	VF24 VF30	METHOD USED FOR CALCULATI travel agencies used goods exempt operations farm holidays Purchases classed as occasional ta Cross the box if exclusively exempt	2 Non-depre	iable capital goods 3 ISSIBLE DEDUCTIBLE V/ 1 2 3 4 be carried out in the year	AT associations operating travelling shows and mi connected agricultural agricultural business Taxable amount 2009	in the nor ta activit	agricultural sector 5 xpayers 6 ies 7 8 Tax	,(
of admissible deduc- ible VAT	VF24 VF30 · · · · · · · · · · · · · · · · · · ·	Depreciable goods	2 Non-depre	issible capital goods be carried out in the year be carried out in the year be carried out in the year ction as referred to in art. 10, numbers 1 be capital capita	AT associations operating travelling shows and mi connected agricultural agricultural business Taxable amount 2009	in the nor ta activit	a gricultural sector 5 xpayers 6 ies 7 8 Tax Tax Percentage of ded (according the dev next)	, ()
of admissible deduc- ible VAT	VF24 VF30 • • • • • • • • • • • • • • • • • • •	Depreciable goods O	2 Non-depre	ISSIBLE DEDUCTIBLE V/ ISSIBLE DEDUCTIBLE V/	AT associations operating travelling shows and mi connected agricultural agricultural business Taxable amount 2009 2009 Exempt operations as referred art. 10, n. 27-quinquies Operation non-subject as refe	in the nor ta activit	a gricultural sector 5 xpayers 6 ies 7 8 Tax Tax Percentage of ded (according the dev next)	, (
of admissible deduc- tible VAT	VF24 VF30 • • • • • • • • • • • • • • • • • • •	METHOD USED FOR CALCULATI travel agencies used goods exempt operations farm holidays Purchases classed as occasional ta Cross the box if exclusively exempt Cross the box if the option referred Data for the calculation of percer Exempt operations relating to investment Ex gold carried out by agents to identified by art. 19, par. 3, letter d) meciable goods and internal exempt transfere 00	2 Non-depre	ISSIBLE DEDUCTIBLE V/ ISSIBLE DEDUCTIBLE V/	AT associations operating travelling shows and mi connected agricultural agricultural business Taxable amount 2009 2009 Exempt operations as referred art. 10, n. 27-quinquies Operation non-subject as refer to in art 7, par. 1	in the nor ta activit	a gricultural sector 5 xpayers 6 ies 7 8 Tax Tax Percentage of ded (according the dev next)	,0

SECT. 3-B			1 TAXABLE AMOUNT	2 T	AX
Agricultural enterprises (art.34)	VF38	Reserved for mixed agricultural enterprises - Total taxable different operations	,00		,00,
. ,	VF39		,00	2	,00,
	VF40		.00	1	,00
	VF41		.00	7	.00
	VF42		.00 7	.3	.00
	VF43	part VE separated according to percentage of compensation, net of the variation in decrease, for the calculation of the flat-rate	,00 7.	.5	.00
	VF44		,00 8.		.00
	VF45	- -	,00 8,		.00
	VF46	- -	.00		.00
	VF47	-	,00 12		.00
	VF48	Variations and round-ups of the tax (indicate with a sign +/-)	100 14		.00
	VF49	TOTALS Algebraic sum of lines from VF39 to VF48	.00		.00
	VF50	VAT deductible for operations referred to in line VF38	,00		.00
	VF51	Deductible amount referred to transfers, as well as intra-community transfers, red to art. 34, paragraph 1, carried out in accordance with article 8, paragraph		er-	.00
	VF52	TOTAL admissible deductible VAT (VF49+VF50+VF51)			.00
SECT. 3-C Special cases	VF53	If the exempt operations carried out are occasional or relate solely to operations stipulated ir and do not fall within the normal sphere of activity of the business or are accessory to taxable			100
	VF54	If occasional sales of used goods have been made with the application of the margin regime (Decree Law no. 41/1995), cross the box	1		
		Reserved for agricultural enterprises			
		Occasional operations that come under the regime provided for by article 34-bis for connected agricultural activities	Taxable amount	2 2	ax .00
SECT. 4 Admissible	VF56	TOTAL adjustments (indicate with a sign +/-)	.00,		.00
deductible VAT	VF57	Admissible deductible VAT			.00
					.00,

VAT	201	0 F	ORM
2	2009	Тах	period

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PARTS VJ-VH-VK

TAX ON CERTAIN TYPES OF OPERATIONS,

PERIODIC PAYMENTS.

TAX CODE

Revenue Agency	ê	enzia	PERIODIC PA	YMENTS, G AND CONTRO			I.			
PART VJ						TAXABLE AMOU	JNT	τA>	X	
CALCULATION OF TAX ON CERTAIN TYPES	VJ1	Purchases of goods coming San Marino - art. 71, par. 2 - pure silver and goods as refe	(including pure	chases of industria	al gold,	1	,00	2		,00
OF OPERATIONS		Withdrawals of goods from VAT				93)	,00			,00
	VJ3	Purchases of goods and by n	on-resident age	ents as provided fo	or by art. 17, par	: 3	,00			,00
	VJ4	Operations as referred to in a	art. 74, paragra	aph 1, lett. e)			,00			,00,
		Commission paid by travel a	gencies to thei	r intermediaries						
	VJ5	(art. 74-ter, paragraph 8)	-				,00			,00,
	VJ6	Domestic purchases of good	s as referred to	o in art. 74, par. 7	and 8		,00			,00
	VJ7	Domestic purchases of indust	trial gold and of	f pure silver (art. 1	7, paragraph 5))	,00			,00,
	VJ8	Purchases of taxable investn	nent gold owing	g to option (art. 1	7, paragraph 5)	1	,00			,00
	VJ9	Intra-community purchases of 40, par. 4-bis, 5 and 6 of Decressival gold, pure silver and goo	ee Law n. 331/1	993 (including pu	chases of indu-		,00			,00
		Imports of goods as referred without paying the VAT at cus			8		,00			,00
	V.111	Imports of industrial gold and (art. 70, paragraph 5)	l pure silver wi	thout paying the \	/AT at custom		,00			,00
	VJ12	Purchases of truffles from oc ber (article 1, paragraph 109	, Law no. 311/2	2004)			,00			,00
	VJ13	Purchases of services rendered by s	subcontractors in t	he construction sector	(art. 17, par. 6, lett	a)	,00			,00
		Purchases of commercial prop	• •		l d)		,00			,00
	VJ15	TOTAL TAX (sum of lines from	m VJ1 to VJ14))						,00
PART VH PERIODIC PAYMENTS		CREDITS	2 DEE	STS Corre		CREDITS		DEBTS	Cor	rrection
PERIODIC PATIMENTS	VH1	.00,		.00,	VH		,00		.00	
Sect. 1 - Summari-	VH2	.00,		.00	VH		,00		,00	
zing periodic pay- ments for all the acti-	VH3	.00		.00	VF		,00		.00	
vities carried out	VH4	.00		.00		110	,00		.00	
or credits and debts	VH5	.00		.00		111	,00		.00,	
transferred to control-	VH6	.00		.00	VF	112	,00			
ling and controlled companies									M	lethod
					VF	113 Advance payment c	wed		,00	
Sect. 2 - Payment for EU automobile regi-	•									
strations	VH20	,00	VH21		,00 VH2	2	,00 \	/H23		,00
	VH24	,00	VH25		,00 VH2		,00,	/H27		,00
	VH28	,00,	VH29		.00 VH3	0	.00 V	/H31		.00
PART VK				DATA OF CO	NTROLLING C	OMPANY				
CONTROLLING AND CON- TROLLED COMPANY	VK1	VAT registration number			st month control Cor	npany name				
data	VK2	Code								
Sect. 2 - Calculation	VK20	Total of credits transferred		0(VK24 Surplu	us of credit tax set off				,00
of tax surplus	VK21	Total of debts transferred			VK25 Surplus	request for refund on the contro	olling compar	ny		,00
	VK22	Debt tax surplus (VK21-VK2	0)		VK26 Tax ci	redits used				,00
	VK23	Credit tax surplus (VK20-VK2	21)		VK27 Quart	erly interest transferred				,00
Sect. 3 - Termination	VK30	Output tax		,01	<u> </u>					,00
of control during the year.	VK31	Deductible VAT								,00
Data relating to the	VK32	Interest owed in relation to	the quarterly p	ayments						,00
period of control	VK33	Tax credit used in the period	dic payments							,00

VK35 Supplementary tax payments VK36 Account re-accredited from the controlling company SIGNATURE OF THE CON-TROLLING ENTITY OR COM-Signature PANY

VK34 Payments following correction

VAT	201	0 F	ORM	
2	2009	Тах	period	

				TAXO										2009	Tax perio
				TAX CO	JDE										
			DADT												
			PART	VL											
			PAYMEN	t of ann	IUAL TA)	Κ,									
Revenue	Ag	enzia 🧟	FORMS I	FILLED IN						_					
Agency	(-j	ntrate 🚧								FC	orm N.				
PART VL										DEB	TS			CREDITS	
PAYMENT OF ANNUAL TAX	VL1	Output VAT (sum of line	es VE25 and	VJ15)								.00			
Sect. 1 - Calculation o	f VL2	VAT deductible (from li	ne VF57)									,00			.0
/AT due or input VAT or the tax period	input VAT VI 3 TAX OWED (VI 1 - VI 2)											.00			10
		or													
	VL4	CREDIT TAX (VL2 - VL	.1)												,0
ect. 2 - Credit from	VL8	Credit deriving from 200	8 return <i>or a</i>	nnual non	-transfera	ble crea	lit (*)								,0
revious year	VL9	Credit set off in form F24	4									,00,			,0
	VL10	Non-transferable credit	surplus (*)									100			,0
Sect. 3 - Calculation										DEB	TS			CREDITS	
of output or input VAT elating to all the	VL20	Refunds requested during	Refunds requested during the year (art. 38-bis, paragraph 2)									.00			
activities carried out	VL21	Amount of credits transferred (*)										.00			
	VL22	VAT credit resulting from	n the first 3 q	uarters of	2009 set	off in the	e F24 fo	orm				.00			
	VL23	Interest owed in relation	Interest owed in relation to the quarterly payments EU vehicle payments made during the year but which regard sales to be made in subsequent year									.00			
	VL24	EU vehicle payments made dur										,00			
	VL25	Transfers for previous years returned by the controlling company													,0
	VL26	Credit surplus from prev	vious year												,0
	VL27	Refunds requested in pr	revious year,	included	n deducti	on follow	ving de	nial of	the offic	ce					,0
	VL28	Tax credit used in the peri	odic payment	s and of th	e account,								1		
	VLZO	of which credits received by sa	vings managem	ient compani	es			,00							,0
	VL29	Amount of periodic payr	nents, paym	ents for co	rrection, o	quarterly	/ interes	st paym	nents, a	idvance	payme	nt	1		
		of which EU vehicle payn	nents made c	luring prev	ious										
		years but which regard sal	es made durir	ng the year				,00,							,0
	VL30	Amount of debts transfe	rred (*)												,0
	VL31	Supplementary tax payr	nents												.0
	VL32	OUTPUT VAT [(VL3 + lines	from VL20 to	VL24) - (VL	4 + lines fr	om VL25	to VL3	1)]				,00			
		or													
		INPUT VAT [(VL4 + lines			_3 + lines f	from VL2	20 to VL	.24)]							,0
		0	credit used during the annual return										,0		
		Refunds received by savings management companies used during the annual return										,0			
		Interest owed during the annual return													
		Input tax ceded from savings management companies as provided for by art. 8 of Decree Law n. 351/2001													
		TOTAL VAT DUE (VL32		35 + VL36	5)							,00			
		TOTAL INPUT VAT (VL	33 - VL37)												,0
		Payments made following		of 2009 anr VE	Nual credit	V.		VH		VK	VL		VT	VX	.00 VC

Total tax



PARTS VT-VX SEPARATE INDICATION OF SERVICES OR GOODS PROVIDED TO END CONSUMERS AND HOLDERS OF VAT NUMBERS,

1

CALCULATION OF VAT DUE OR CREDIT

TAX CODE

Total taxable one

Revenue
Agency

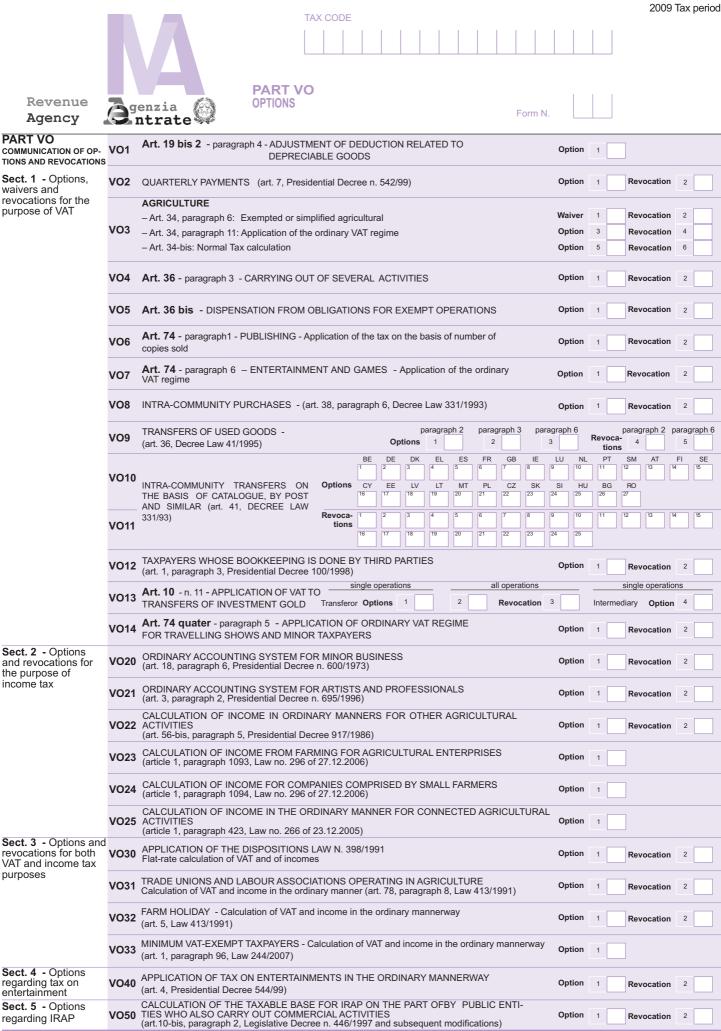
PART VT

SEPARATE INDICATION			Total taxable operations	,00	Total tax	,00	
OF OPERATIONS	VT4	Division of taxable opera-		3		4	
CARRIED OUT REGARDING END	VT1	tions carried out regarding end consumers and holders	Taxable operations regar- ding end consumers	,00	Tax	,00	
CONSUMERS AND		of VAT numbers		5		6	
HOLDERS OF VAT			Taxable operations regarding	.00	Tax	00	
NUMBERS			holders of VAT numbers	,00		.00,	
				Taxable operations regarding end consumers		Tax	
	VT2	Abruzzo		,00		,00	
	VT3	Basilicata		,00		,00,	
	VT4	Bolzano		,00		,00	
	VT5	Calabria	,00				
	VT6	Campania		,00		,00	
	VT7	Emilia Romagna		,00		,00	
	VT8	,00					
	VT9	Lazio	,00,				
	VT10	.00,					
	VT11	,00,					
	VT12	,00,					
	VT12 Marche						
		Piedmont		,00		<u>00,</u> 00,	
	VT15	5 Apulia		,00		,00	
		Sardinia		,00		,00,	
	VT17	/ Sicily		,00		,00,	
		3 Tuscany		,00		,00,	
) Trento		,00			
) Umbria		,		.00,	
		Aosta Valley		,00		.00,	
		2 Veneto		,00		.00,	
PART VX		Venete		,00		,00	
CALCULATION OF VAT	VX1	VAT payable or to be transfe	rred(*)			,00	
CREDIT							
For persons presenting	VX2	VAT credit (to be divided up be	,00				
the return with several forms only fill in form no. 01	VX3	Excess payment (to be divided	,00				
	VX4	Amount of request refound	.00				
	VX5	Amount to be deducted or com	npensated			,00	
	VX6	Amount transferred following ta	ax 1	Tax code of consolidating c	ompany	2	
		consolidation option	,00,				

(*) The parts in italics refer only to controlling or controlled companies who have opted for the group VAT payment procedure as per article 73 last paragraph



Revocation 2



regarding IRAP



Revenue Agency

VAT 26 PR/2008 SUMMARISING FORM (Reserved for controlling entity or company) PART VS

ART VS				1	VAT r	egistra	ation n	umber			Code		Last	month	Non-oper	ative co			ND DURING THE Amount	: YE
		1									2		3		4			5		,0
Sect. 1 - List of companies in the group	VS1	Reason Priority			ANNUAL REFUND ty reimbursement Amount			nt			Credit surplus		;			Credit surplus set off				
		6			7		8				,00		9			,00		10		,0
		1	1	1			1	1 1	1	1	2		3		4			5		,0
	VS2	6		1	7		8				,00		9			,00		10		,(
		1									2		3		4			5		
	VS3	-																		,
		6			7		8				,00		9			,00		10		,
	VS4	1									2		3		4			5		,
		6			7		8				,00		9			,00		10		,
	VS5	1									2		3		4			5		,
		6			7		8				,00		9			,00		10		
	VS6	1	1			1			1	1	2		3		4			5		
		6			7		8			1	,00		9			,00		10		
		1									2		3		4			5		
	VS7	6			7		8						9					10		
		1									,00		3		4	,00		5		
	VS8	-																		
		6			7		8				,00		9			,00		10		
vs	VS9	1									2		3		4			5		:
		6			7		8				,00		9			,00		10		
-	VS10	1								1	2		3		4			5		,
		6			7		8				,00		9			,00		10		
		1	1	1				1 1	1	1	2		3		4			5		
	VS11	6	·		7		8						9					10		
		_									,00		2			,00				
	VS12	1									2		3		4			5		,
		6 Fotal re	efund		7 Jumbe	r of per	8 sons tr	which t	o he rec	11 lester	,00	1	9			,00		10 2		,
ummarising data	VS20 Total refund and number of persons to which to be requested 1 .00 2 VS21 Number of persons who have taken part in the group payment 1 of wich, with concessions for exceptional 2 events																			
	VS22 N													events						
:t. 3 - Guarantees ne controlling npany										nrt. 6, N	Ministerial De	ecree 13-	12-79)						,



Revenue

Agency

VAT 26 PR/2010 SUMMARISING FORM (Reserved for Controlling Entity or Company) PARTS VV-VW-VY-VZ

TAX CODE

Sect. 1 - Calculation VW2 Deductible VAT of VAT foue or input VAT for the tax period TAX OWED (VW1 – VW2) or	DEBTS	REDITS DEBTS	Correct
No. Sol. Column VV2 0.0 0.0 VV8 0.0 V13 0.0 0.0 0.0 VV9 0.0 V14 0.0 0.0 0.0 VV10 0.00 V14 0.0 0.0 0.0 VV10 0.00 V15 0.0 0.0 0.0 VV10 0.00 V14 0.0 0.0 0.0 VV11 0.0 V15 0.0 0.0 0.0 VV11 0.0 Set. 1 - Calculation VV2 0.0 0.0 0.0 V14 0.0 0.0 0.0 0.0 0.0 0.0 V14 0.0 0.0 0.0 0.0 0.0 0.0 0.0 Set. 2 - Calculation of output Or 100 VV2 Refunds during the year requested (art. 38-bis, paragraph 2) and adjust- 0.0 0.0 VV22 VAT credit suphase resulting from The first 3 quarters of 2009 set off in the F24 form 0.0 0.0 VV22 VAT credit suphase resulting from The VAT 28 PR For 2008 set off in Form F24 0.0 0.0	.00	00	2
VV3 0.00 0.00 VV9 0.00 VV4 0.00 0.00 VV10 0.00 VV5 0.00 0.00 VV11 0.00 VV11 0.00 VV11 0.00 VV11 0.00 VV11 0.00 VV11 0.00 VV11 0.00 VV12 0.01 0.01 VV11 0.00 VV11 0.00 VV13 Advance payment owed VV11 0.00 VV11 0.00 VV14 0.01 0.01 0.01 0.01 VV11 0.00 Sect. 1 Calculation 0.02 0.01 0.01 0.01 0.01 VV10 Calculation 0.02 0.01 0.01 0.01 0.01 Sect. 2 Calculation 0.02 0.01 0.01 0.01 0.01 Sect. 2 Calculation Credit surpluses transferred from non-operative companies 0.01 0.01 0.01 VV22 VAT credit surpluses transferred from non-operative companies 0.01 0.01 0.01 VV22 VAT credi	.00		
VV4 000 000 VV10 000 VV5 0.00 0.00 VV11 0.00 VV6 0.00 0.00 VV12 0.00 VV6 0.00 0.00 VV12 0.00 VV12 0.00 VV12 0.00 VV12 0.00 VV10 0.00 VV12 0.00 VV12 0.00 VV11 0.00 VV12 0.00 0.00 0.00 0.00 VV11 0.00 VV12 0.00 0.00 0.00 0.00 0.00 VV11 0.00 VV11 0.00 0.00 0.00 0.00 0.00 VV11 0.00 VV11 0.00 0.00 0.00 0.00 0.00 VV11 VV11 0.00 VV11 0.00 0.00 0.00 0.00	.00		
VVS 0.00 0.00 VV11 0.00 VV12 0.00 VV12 0.00 VV13 Advance payment owed VV12 0.00 VV13 Advance payment owed DEBTS VV14 Output VAT 0 0 VV14 CREDIT TAX (VV2 - VV1) 0 0 Sect. 1 - Calculation Calculation 0 0 0 VV20 Refunds during the year requested (art. 38-bis, paragraph 2) and adjust- ments to account 0 0 VV22 VAT credit resulting from the first 3 quarters of 2009 set off in the F24 form 0 0 VV22 VAT credit surpluses transferred from non-operative companies 0 0 VV22 VAT credit surpluse resulting from FOrm VAT 26 PR for 2008 set off in Form F24 0 0 VV22 VAT credit surpluse resulting from 2008 VAT 26 PR Form	.00		
VV6 00 00 VV12 00 VV13 Advance payment owed VX13 Advance payment owed VX14 DEBTS VV12 00 VV13 Advance payment owed VV14 Output VAT V14 Output VAT V15 Output VAT V14 CREDIT TAX (VV2 - VV1) V14 CREDIT TAX (VV2 - VV1) V14 CREDIT TAX (VV2 - VV1) V141 Credit resulting from the first 3 quarters of 2009 set off in the F24 form V142 Credit not request for EU vehicles made during the year by the controlling company V142 Credit not request for refund resulting from ToV T28 PR Form V142 Credit not request for refund resulting from ToVT28 PR Form V142 Credit not request for refund resulting from ToVT26 PR Form V142 Credit not request for refund resulting from TOVE 12 PR Form V142 Credit not r			
ART WW VV13 Advance payment owed VV13 Advance payment owed VV13 Advance payment owed VV20 Output VAT Deductible VAT VV20 Sect. 1 - Calculation VV20 Deductible VAT VV4 CREDIT TAX (W2 - VV1) Output VAT Sect. 2 - Calculation Output VAT Calculation of output VV20 CREDIT TAX (W2 - VV1) Sect. 2 - Calculation of output VV20 Payments for LV vv1) VV21 Credit surpluses transferred from non-operative companies 0 VV22 VAT credit resulting from the first 3 quarters of 2009 set off in the F24 form 0 VV22 VAT credit surpluses transferred from non-operative companies 0 VV22 VAT credit surpluses transferred from NAT 26 PR for 2008 set off in the F24 form 0 VV22 VAT credit surpluse resulting from torm VAT 26 PR for 2008 set off in Form F24 0 VV22 VV22 VAT credit surplus resulting from torm VAT 26 PR for 2008 set off in Form F24 0 VV23 Supprementary tax payments for correction, quarterly interest payments, advance payment. 0 VV24 Supprementary tax payments 0 0 VV25 Credit resulting from torm VAT 26 PR for 2008 set off in Form F24 0 VV26 Credit sequested in previous year, included in deduction following denial of the office 0	.00,		
PART VW DEBTS AYMENT OF ANNUAL AY OF GROUP VW1 Output VAT 0 VW2 Deductible VAT 0 VW4 CREDITAX VW2 0 VW4 CREDIT TAX (W2 – VW1) 0 Sect. 2 - Calculation of output in input VAT Refunds during the year requested (at. 38-bis, paragraph 2) and adjust- DEBTS VW2 Credit suppluses transferred from non-operative companies 0 VW2 VW2 Credit usupluses transferred from non-operative companies 0 VW2 VAT credit resulting from the first 3 quarters of 2009 set off in the F24 form 0 VW24 Payments for EU vehicles made during the year by the controlling company 0 VW25 VAT credit usuplus resulting from Porm VAT 28 PR for 2008 set off in Form F24 0 VW26 Credit not request for refund resulting from 2008 VAT 26 PR Form 0 VW27 Credit used uning the annual return 0 VW28 Tax credit used uning the annual return 0 VW29 OUTPUT VAT (VM3 + lines from VW26 to VW31) - (VW3 + lines from VW26 to VW25)] 0 VW29 Torat LinPUT VAT (VW3 + W34) - (VW33 + W34) 0 VW3	.00,		 Met
PART VW DEBTS AYMENT OF ANNUAL XY OF GROUP W1 Output VAT 0 VW1 Output VAT 0 VW2 Deductible VAT 0 VW4 CREDIT AX (VW2 – VW1) 0 Sect. 2 - Calculation of output rinput VAT Refunds during the year requested (art. 38-bis, paragraph 2) and adjust- DEBTS VW2 Credit suppluses transferred from non-operative companies 0 VW2 VW2 Credit usupluses transferred from non-operative companies 0 VW2 VX2 VAT credit resulting from the first 3 quarters of 2009 set off in the F24 form 0 VW24 Payments for EU vehicles made during the year by the controlling company 0 0 VW24 Payments for EU vehicles made during the year by the controlling company 0 0 VW25 VAT credit usuplus resulting from Torm VAT 22 FR for 2008 set off in Form F24 0 0 VW25 VAT credit used on the periodical payments for correction, quarterly interest transfered from VW26 to W31) 0 0 VW26 Credit not request for refund resulting from 2008 VAT 26 PR Form 0 0 VW26 Credit used during the annual return 0 0 <td< td=""><td>,00</td><td>payment owed</td><td></td></td<>	,00	payment owed	
AMMENT OF ANNUAL, XO F GROUP VW1 Output VAT 0 VW2 VW2 </td <td>CREDITS</td> <td></td> <td></td>	CREDITS		
AX OF GROUP WW2 Deductible VAT of VAT due or input AY To the tax TAX OWED (VW1 – VW2) or 0 Sect. 2 - Calculation of output ir input VAT CREDIT TAX (W2 – VW1) 0 Sect. 2 - Calculation of output ir input VAT Refund e during the year requested (art. 38-bis, paragraph 2) and adjust- ments to account DEBTS VW22 Credit surpluses transferred from non-operative companies 0 VW23 Interest transferred in relation to the quarters of 2009 set off in the F24 form 0 VW24 VW24 Payments for EU vehicles made duing the year by the controlling company but which regard sales to be made in subsequent years 0 VW25 VAT credit surplus resulting from them 2008 VAT 26 PR for 0 VW25 VAT credit used in the periodical payments and of the account 0 VW24 Tax credit used in the periodical payments for correction, quarterly interest payments, advance payment 0 VW33 Supplementary tax payments 0 0 VW33 UDTPUT VAT [(W3 + lines from VW26 to W31) - (W33 + W34) 0 0 VW33 Tax credit used during the annual return 0 0 0 VW33 Tax credit used following excess use of 2000 annual credit 0 0			
MAT for the tax WW3 TAX OWED (VW1 – VW2) 0 or or 0 Sect. 2 - CREDIT TAX (W2 – VW1) 0 Sect. 2 - Calculation of output Refunds during the year requested (art. 38-bis, paragraph 2) and adjust- 0 YM20 Refunds during the year requested (art. 38-bis, paragraph 2) and adjust- 0 Viv21 Credit surpluses transferred from non-operative companies 0 VW22 VAT credit surpluses transferred from the first 3 quarters of 2009 set off in the F24 form 0 VW22 Interest transferred in relation to the quarterly payments 0 VW22 VAT credit surpluses transferred in relation to the quarterly payments 0 VW22 VAT credit surpluses transferred in relation to the quarterly payments 0 VW23 Interest transferred in relation to the quarterly payments 0 VW24 Payments for EU vehicles made during the year by the controlling company but which regard sales to be made in subsequent years 0 VW25 Credit surpluses tor setuling from VAT 26 PR for 2008 WAT 26 PR Form 0 VW25 OUTPUT VAT [(W4 + lines from VW26 to VW31) - (VW3 1 by 20 bW25) 0 VW33 Supplementary tax payments 0 <	J	,00,	
AP 1 of the tax or view CREDIT TAX (VW2 – VW1) Sect. 2 - 2alculation of output prinput VAT Refunds during the year requested (art. 38-bis, paragraph 2) and adjust- 0 DEBTS VW20 Refunds during the year requested (art. 38-bis, paragraph 2) and adjust- 0 0 VW21 Credit surpluses transferred from non-operative companies 0 VW22 VAT credit resulting from the first 3 quarters of 2009 set off in the F24 form 0 VW22 VAT credit surpluses transferred in relation to the quarterly payments 0 VW22 VAT credit surpluse resulting from Form VAT 26 PR for 2008 set off in Form F24 0 VW28 Tax credit used in the periodical payments and of the account 0 VW28 Tax credit used in the periodical payments and of the account 0 VW28 Tax credit used in the periodical payments for correction, quarterly interest payments, advance payment 0 VW31 Supplementary tax payments 0 0 VW32 OUTPUT VAT (WW4 + lines from WW20 to WW20 to WW25) 0 VW33 INPUT VAT (WW4 + lines from VW20 to WW31) 0 or 0 0 0 VW33 INPUT VAT (WW4 + lines from WW20 to W31) 0			,(
VW4 CREDIT TAX (VW2 - VW1) Sect. 2 - Scalulation of output or input VAT Refunds during the year requested (art. 38-bis, paragraph 2) and adjust- vW22 DEBTS VW22 Credit surpluses transferred from non-operative companies	<u>)</u>	.00	
Sect. 2 - 2alculation of output or input VAT Refunds during the year requested (art. 38-bis, paragraph 2) and adjust- ments to account DEBTS VW20 Refunds during the year requested (art. 38-bis, paragraph 2) and adjust- ments to account 0 VW21 Credit surpluses transferred from non-operative companies 0 VW22 VAT credit resulting from the first 3 quarters of 2009 set off in the F24 form 0 VW23 Interest transferred in relation to the quarterly payments 0 VW24 Payments for EU vehicles made during the year by the controlling company but which regard sales to be made in subsequent years 0 VW25 VAT credit surplus resulting from Form VAT 26 PR for 2008 set off in Form F24 0 VW26 Credit not request for refund resulting from 2008 VAT 26 PR form 0 VW24 Tax credit used in the periodical payments and of the account 0 VW25 VAT credit supplementary tax payments 0 VW35 OUTPUT VAT [(W4 + lines from W26 to W31)] 0 or 0 0 0 VW36 Interest owed during the annual returm 0 VW38 TOTAL INPUT VAT [(W32 + W36) - (W33 + VW34) 0 VW38 TOTAL LVAT DUE (W32 + W36) - (W33 + VW34) 0 <			
Calculation of output WW20 Refunds during the year requested (art. 38-bis, paragraph 2) and adjustments become ments to account ments to account ments to account with the secont of the second to the quarterly payments 0 VW21 Credit resulting from the first 3 quarters of 2009 set off in the F24 form 0 VW22 VAT credit resulting from the first 3 quarters of 2009 set off in the F24 form 0 VW22 VAT credit resulting from the first 3 quarters of 2009 set off in the F24 form 0 VW22 VAT credit resulting from the first 3 quarters of 2009 set off in the F24 form 0 VW22 VAT credit resulting from Form VAT 26 PR for 2008 set off in Form F24 0 VW26 Credit not request for refund resulting from 2008 VAT 26 PR Form VW26 VW27 Credit used in the periodical payments and of the account VW28 VW28 Tax credit used in the periodical payments for correction, quarterly interest payments, advance payment 0 VW31 Supplementary tax payments 0 0 VW32 OUTPUT VAT (VW3 + lines from W26 to W31) - (VW3 + lines from VW20 to VW25)] 0 VW33 INPUT VAT (W32 + W36) - (VW33 + VW34) 0 VW34 Tax credit used during the annual return 0 VW34 Tax credit used during the ann		05070	<u>, C</u>
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SIGNING THE FORM VS VV VW VY VZ			