



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 communication is necessary in order for them to carry out their institutional functions, subject to this being 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 responsible 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 technological 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.

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RETURN TYPE	Correction of existing return <input type="checkbox"/>	Supplementary return in favour <input type="checkbox"/>	Supplementary return <input type="checkbox"/>	
TAXPAYER'S DATA	VAT REGISTRATION	Craftsman enterprises listed in a professional register 1 <input type="checkbox"/>	Extraordinary administration or arrangement 2 <input type="checkbox"/>	
	Email address	TELEPHONE OR MOBILE PHONE dialling code number	FAX NUMBER dialling code number	
Individuals	Surname	Name	Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/> Province (initial)	
	Date of birth day month year	Town (or foreign Country) of birth		
Taxpayers different from individuals	Name or company name		Legal nature <input type="checkbox"/>	
Non-resident persons	Foreign country of residence	Foreign country code	VAT registration number in foreign state	
DECLARANT DIFFERENT FROM TAXPAYER (agent, official receiver, heir, etc.)	Tax code of the subscriber	Appointment code	Tax code of declaring company	
	Surname	Name	Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/> Province (initial)	
	Date of birth day month year	Town (or foreign Country) of birth		
	Foreign country code	Federated state, province, county	Place of residence	
	Overseas address	Telephone or mobile phone dialling code number		
	Art. 74 bis <input type="checkbox"/>	Date of nomination day month year	Starting date of the procedure or death of the taxpayer day month year	Date of termination of the procedure day month year Procedure not yet concluded <input type="checkbox"/>
DOMICILE FOR NOTIFICATION OF ACTS	Tax code	Name		
	Surname (or office)	Province (initial) Town code ZIP code		
	Town	Street number Suburb (hamlet)		
	Type (street, square, etc.) Address	Foreign state (reserved for overseas residents) Foreign country code Federated state, province, county		
	Place of residence	Overseas address		
	Indicate the number of forms			
	The relative boxes to the completed parts are placed at the foot of part VL			
SIGNATURE OF THE RETURN	Sending of notice electronically to intermediary <input type="checkbox"/>	Signature		
SIGNATURE OF THE CONTROLLING BODY OR COMPANY	Signature			



Revenue Agency

TAX CODE

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PARTS VC-VD
EXPORTERS AND ASSOCIATED OPERATORS,
TRANSFER OF VAT CREDIT (Art. 8 of Decree Law n. 351/2001)

Form No.

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	CEILING USED						2009 TAX YEAR		2008 TAX YEAR		
	1	2	3	4	5	6					
	INTERNAL OR FOR INTRA-COMM. PURCHASES.	FOR IMPORTS	BUSINESS TURNOVER	EXPORTS	BUSINESS TURNOVER	EXPORTS					
PART VC EXPORTERS AND ASSOCIATED OPERATORS											
VC1	JAN	,00	,00	,00	,00	,00			,00	,00	
PURCHASES AND IMPORTS WITHOUT THE APPLICATION OF VALUE ADDED TAX RELATING TO ALL ACTIVITIES CARRIED OUT	VC2	FEB	,00	,00	,00	,00			,00	,00	
	VC3	MAR	,00	,00	,00	,00			,00	,00	
	VC4	APR	,00	,00	,00	,00			,00	,00	
	VC5	MAY	,00	,00	,00	,00			,00	,00	
	VC6	JUN	,00	,00	,00	,00			,00	,00	
	VC7	JULY	,00	,00	,00	,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			,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	
VC14	CEILING AVAILABLE AS OF 01 JANUARY 2009									,00	
	Method adopted for the calculation of the ceiling during 2009										
	2	<input type="checkbox"/>	CALENDAR	3	<input type="checkbox"/>	MONTHLY					
PART VD TRANSFER OF VAT CREDIT ON THE PART OF BY SAVINGS MANAGEMENT INSTITUTIONS (Art. 8 of Decree Law n. 351/2001)	VD1	TOTAL OF THE CREDIT TRANSFERRED									,00
		TAX CODE	AMOUNT		TAX CODE	AMOUNT					
	VD2	1	2	,00	VD12	1	2	,00			
	VD3			,00	VD13			,00			
	VD4			,00	VD14			,00			
	VD5			,00	VD15			,00			
	VD6			,00	VD16			,00			
	VD7			,00	VD17			,00			
	VD8			,00	VD18			,00			
	VD9			,00	VD19			,00			
	VD10			,00	VD20			,00			
	VD11			,00	VD21			,00			
		TAX CODE	AMOUNT		TAX CODE	AMOUNT					
	VD31	1	2	,00	VD41	1	2	,00			
	VD32			,00	VD42			,00			
	VD33			,00	VD43			,00			
	VD34			,00	VD44			,00			
	VD35			,00	VD45			,00			
	VD36			,00	VD46			,00			
	VD37			,00	VD47			,00			
	VD38			,00	VD48			,00			
	VD39			,00	VD49			,00			
	VD40			,00	VD50			,00			
	VD51	TOTAL OF CREDITS RECEIVED									,00
	VD52	Surplus credit from previous return (from VD56 of the return related the year 2008)									,00
	VD53	Total of surplus (VD51+VD52)									,00
	VD54	Amount used to reduce VAT payments									,00
	VD55	Amount used to set off on F24 form									,00
	VD56	Surplus credit									,00

Sect. 1 - Transferring company - List of transferee companies or body

Sect. 2 - Transferee body or company - List of transferor companies



TAX CODE

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Revenue Agency

PARTS VE

CALCULATION OF BUSINESS TURNOVER

Form N.

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		1 TAXABLE AMOUNT	% 2	TAX
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	,00	2	,00
	VE3	,00	4	,00
	VE4	,00	7	,00
	VE5	,00	7,3	,00
	VE6	,00	7,5	,00
	VE7	,00	8,3	,00
	VE8	,00	8,5	,00
	VE9	,00	8,8	,00
		,00	12,3	,00
Sect. 2 - Taxable agricultural operations and taxable commercial or professional operations	VE20	,00	4	,00
	VE21	,00	10	,00
	VE22	,00	20	,00
Sect. 3 - Total taxable amount and tax	VE23 TOTALS (sum of lines from VE1 to VE9 and from VE20 to VE22)	,00		,00
	VE24 Variations and round-ups of the tax (indicate with a sign +/-)			,00
	VE25 TOTAL (VE23 ± VE24)			,00
Sect. 4 - Other operations				
	Operations which contribute to formation of ceiling	1		,00
	Exports			
	Intra-community sales			
	VE30	2	3	,00
	Intra-community services	4		,00
	Sales to San Marino		5	,00
	VE31 Non-taxable operations referred to in paragraph 1, articles 8, point a) and b), 8-bis			,00
	VE32 Other non-taxable operations			,00
	VE33 Exempt operations (art. 10)			,00
	Operations with application of reverse charge	1		,00
	Sales of scrap and other salvage material			
	Sales of gold and pure silver			
	VE34	2	3	,00
	Subcontracting in the construction sector	4		,00
	Sales of commercial properties		5	,00
	VE35 Non-taxable operations carried as regards earthquake victims			,00
	Operations carried out during the year but taxable in subsequent years as stipulated in article 7 of Decree Law no. 185/2008	1	2	,00
	VE36			,00
	VE37 (minus) Operations carried out during previous year but with tax payable in 2009			,00
	VE38 (minus) Transfers of depreciable goods and internal transfers			,00
Sect. 5 - Business turnover	VE40 TURNOVER (sum of lines VE23 and from VE30 to VE36 minus VE37 and VE38)			,00

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		1	TAXABLE AMOUNT	2	TAX	
SECT. 3-B Agricultural enterprises (art.34)	VF38 Reserved for mixed agricultural enterprises - Total taxable different operations					
	VF39		.00		.00	
	VF40		.00	2	.00	
	VF41		.00	4	.00	
	VF42		.00	7	.00	
	VF43	Taxable agricultural operations as referred to in section 1 and 2 of part VE separated according to percentage of compensation, net of the variation in decrease, for the calculation of the flat-rate deduction VAT		.00	7.3	.00
	VF44			.00	7.5	.00
	VF45			.00	8.3	.00
	VF46			.00	8.5	.00
	VF47			.00	8.8	.00
	VF48	Variations and round-ups of the tax (indicate with a sign +/-)		.00	12.3	.00
	VF49 TOTALS	Algebraic sum of lines from VF39 to VF48		.00		.00
	VF50	VAT deductible for operations referred to in line VF38				.00
	VF51	Deductible amount referred to transfers, as well as intra-community transfers, of agricultural produce as referred to art. 34, paragraph 1, carried out in accordance with article 8, paragraph 1, articles 38 quater and 72				.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 in numbers 1 to 9 of article 10 and do not fall within the normal sphere of activity of the business or are accessory to taxable operations, cross the box		1	<input type="checkbox"/>	
	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	<input type="checkbox"/>	
	Reserved for agricultural enterprises					
	VF55	Occasional operations that come under the regime provided for by article 34-bis for connected agricultural activities	1	Taxable amount	2	Tax
				.00		.00
SECT. 4 Admissible deductible VAT	VF56 TOTAL adjustments	(indicate with a sign +/-)				.00
	VF57 Admissible deductible VAT					.00

PARTS VJ-VH-VK
TAX ON CERTAIN TYPES OF OPERATIONS,
PERIODIC PAYMENTS,
CONTROLLING AND CONTROLLED COMPANIES

	1	TAXABLE AMOUNT		2	TAX	
PART VJ CALCULATION OF TAX ON CERTAIN TYPES OF OPERATIONS						
VJ1 Purchases of goods coming from the Vatican State City and from San Marino - art. 71, par. 2 - (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)				.00		.00
VJ2 Withdrawals of goods from VAT deposits (art. 50-bis, par. 6, Decree Law n. 331/1993)				.00		.00
VJ3 Purchases of goods and by non-resident agents as provided for by art. 17, par. 3				.00		.00
VJ4 Operations as referred to in art. 74, paragraph 1, lett. e)				.00		.00
VJ5 Commission paid by travel agencies to their intermediaries (art. 74-ter, paragraph 8)				.00		.00
VJ6 Domestic purchases of goods as referred to in art. 74, par. 7 and 8				.00		.00
VJ7 Domestic purchases of industrial gold and of pure silver (art. 17, paragraph 5)				.00		.00
VJ8 Purchases of taxable investment gold owing to option (art. 17, paragraph 5)				.00		.00
VJ9 Intra-community purchases of goods and supply of services as provided for by art. 40, par. 4-bis, 5 and 6 of Decree Law n. 331/1993 (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)				.00		.00
VJ10 Imports of goods as referred to in art. 74, paragraphs 7 and 8 without paying the VAT at custom (art. 70, paragraph 6)				.00		.00
VJ11 Imports of industrial gold and pure silver without paying the VAT at custom (art. 70, paragraph 5)				.00		.00
VJ12 Purchases of truffles from occasional sellers without a VAT registration number (article 1, paragraph 109, Law no. 311/2004)				.00		.00
VJ13 Purchases of services rendered by subcontractors in the construction sector (art. 17, par. 6, lett. a)				.00		.00
VJ14 Purchases of commercial properties (art. 10, no. 8 ter, lett. b) and d)				.00		.00
VJ15 TOTAL TAX (sum of lines from VJ1 to VJ14)						.00

	CREDITS			DEBTS			Correction	CREDITS			DEBTS			Correction
	1		2			3							3	
PART VH PERIODIC PAYMENTS														
VH1		.00			.00			VH7		.00			.00	
Sect. 1 - Summarizing periodic payments for all the activities carried out or credits and debts transferred to controlling and controlled companies		.00			.00			VH8		.00			.00	
		.00			.00			VH9		.00			.00	
		.00			.00			VH10		.00			.00	
		.00			.00			VH11		.00			.00	
		.00			.00			VH12		.00			.00	
		.00			.00									
		.00			.00			VH13 Advance payment owed				.00		
Sect. 2 - Payment for EU automobile registrations								VH20	.00					
		.00			.00			VH21		.00				
		.00			.00			VH22	.00					
		.00			.00			VH23		.00				
		.00			.00			VH24	.00					
		.00			.00			VH25		.00				
		.00			.00			VH26	.00					
		.00			.00			VH27		.00				
		.00			.00			VH28	.00					
		.00			.00			VH29		.00				
		.00			.00			VH30	.00					
		.00			.00			VH31		.00				

	DATA OF CONTROLLING COMPANY		
	VAT registration number	Last month of control	Company name
PART VK CONTROLLING AND CONTROLLED COMPANY			
Sect. 1 - General data	VK1	1	2
	VK2 Code		
Sect. 2 - Calculation of tax surplus	VK20 Total of credits transferred		.00
	VK21 Total of debts transferred		.00
	VK22 Debt tax surplus (VK21-VK20)		.00
	VK23 Credit tax surplus (VK20-VK21)		.00
	VK24 Surplus of credit tax set off		.00
	VK25 Surplus request for refund on the controlling company		.00
	VK26 Tax credits used		.00
	VK27 Quarterly interest transferred		.00
Sect. 3 - Termination of control during the year. Data relating to the period of control	VK30 Output tax		.00
	VK31 Deductible VAT		.00
	VK32 Interest owed in relation to the quarterly payments		.00
	VK33 Tax credit used in the periodic payments		.00
	VK34 Payments following correction		.00
	VK35 Supplementary tax payments		.00
	VK36 Account re-accredited from the controlling company		.00

SIGNATURE OF THE CONTROLLING ENTITY OR COMPANY

Signature

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TAX CODE

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PART VL
PAYMENT OF ANNUAL TAX,
FORMS FILLED IN

Form N.

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Revenue
Agency



PART VL PAYMENT OF ANNUAL TAX		DEBITS					CREDITS					
	VL1 Output VAT (sum of lines VE25 and VJ15)											
Sect. 1 - Calculation of VAT due or input VAT for the tax period	VL2 VAT deductible (from line VF57)											
	VL3 TAX OWED (VL1 – VL2) or											
	VL4 CREDIT TAX (VL2 – VL1)											
Sect. 2 - Credit from previous year	VL8 Credit deriving from 2008 return or annual non-transferable credit (*)											
	VL9 Credit set off in form F24											
	VL10 Non-transferable credit surplus (*)											
Sect. 3 - Calculation of output or input VAT relating to all the activities carried out		DEBITS					CREDITS					
	VL20 Refunds requested during the year (art. 38-bis, paragraph 2)											
	VL21 Amount of credits transferred (*)											
	VL22 VAT credit resulting from the first 3 quarters of 2009 set off in the F24 form											
	VL23 Interest owed in relation to the quarterly payments											
	VL24 EU vehicle payments made during the year but which regard sales to be made in subsequent years											
	VL25 Transfers for previous years returned by the controlling company											
	VL26 Credit surplus from previous year											
	VL27 Refunds requested in previous year, included in deduction following denial of the office											
	VL28 Tax credit used in the periodic payments and of the account, of which credits received by savings management companies											
	VL29 Amount of periodic payments, payments for correction, quarterly interest payments, advance payment of which EU vehicle payments made during previous years but which regard sales made during the year											
	VL30 Amount of debts transferred (*)											
	VL31 Supplementary tax payments											
	VL32 OUTPUT VAT [(VL3 + lines from VL20 to VL24) - (VL4 + lines from VL25 to VL31)] or											
	VL33 INPUT VAT [(VL4 + lines from VL25 to VL31) - (VL3 + lines from VL20 to VL24)]											
	VL34 Tax credit used during the annual return											
	VL35 Refunds received by savings management companies used during the annual return											
	VL36 Interest owed during the annual return											
	VL37 Input tax ceded from savings management companies as provided for by art. 8 of Decree Law n. 351/2001											
	VL38 TOTAL VAT DUE (VL32 - VL34 - VL35 + VL36)											
VL39 TOTAL INPUT VAT (VL33 - VL37)												
VL40 Payments made following excess use of 2009 annual credit												
PARTS FILLED IN	VA	VC	VD	VE	VF	VJ	VH	VK	VL	VT	VX	VO

(*) 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

TAX CODE

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Revenue Agency



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

PART VT

SEPARATE INDICATION OF OPERATIONS CARRIED OUT REGARDING END CONSUMERS AND HOLDERS OF VAT NUMBERS

VT1	Division of taxable operations carried out regarding end consumers and holders of VAT numbers	Total taxable operations	1	.00	Total tax	2	.00
		Taxable operations regarding end consumers	3	.00	Tax	4	.00
		Taxable operations regarding holders of VAT numbers	5	.00	Tax	6	.00
				Taxable operations regarding end consumers		Tax	
VT2	Abruzzo		1	.00		2	.00
VT3	Basilicata			.00			.00
VT4	Bolzano			.00			.00
VT5	Calabria			.00			.00
VT6	Campania			.00			.00
VT7	Emilia Romagna			.00			.00
VT8	Friuli Venezia Giulia			.00			.00
VT9	Lazio			.00			.00
VT10	Liguria			.00			.00
VT11	Lombardy			.00			.00
VT12	Marche			.00			.00
VT13	Molise			.00			.00
VT14	Piedmont			.00			.00
VT15	Apulia			.00			.00
VT16	Sardinia			.00			.00
VT17	Sicily			.00			.00
VT18	Tuscany			.00			.00
VT19	Trento			.00			.00
VT20	Umbria			.00			.00
VT21	Aosta Valley			.00			.00
VT22	Veneto			.00			.00

PART VX

CALCULATION OF VAT TO BE PAID OR OF TAX CREDIT

For persons presenting the return with several forms only fill in form no. 01

VX1	VAT payable <i>or to be transferred</i> (*)						.00
VX2	VAT credit (to be divided up between lines VX4, VX5 and VX6) <i>or to be transferred</i> (*)						.00
VX3	Excess payment (to be divided up between lines VX4, VX5 and VX6)						.00
VX4	Amount of request refund						.00
VX5	Amount to be deducted or compensated						.00
VX6	Amount transferred following tax consolidation option		1		Tax code of consolidating company	2	.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



Revenue Agency

PART VO
OPTIONS

TAX CODE

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Form N.

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PART VO
COMMUNICATION OF OP-
TIONS AND REVOCATIONS

Sect. 1 - Options,
waivers and
revocations for the
purpose of VAT

VO1	Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option	1	<input type="checkbox"/>														
VO2	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/99)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>											
VO3	AGRICULTURE - Art. 34, paragraph 6: Exempted or simplified agricultural - Art. 34, paragraph 11: Application of the ordinary VAT regime - Art. 34-bis: Normal Tax calculation	Waiver	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>											
		Option	3	<input type="checkbox"/>	Revocation	4	<input type="checkbox"/>											
		Option	5	<input type="checkbox"/>	Revocation	6	<input type="checkbox"/>											
VO4	Art. 36 - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>											
VO5	Art. 36 bis - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>											
VO6	Art. 74 - paragraph 1 - PUBLISHING - Application of the tax on the basis of number of copies sold	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>											
VO7	Art. 74 - paragraph 6 - ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>											
VO8	INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>											
VO9	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995)	Options		1	<input type="checkbox"/>	Revoca-tions												
VO10	INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (art. 41, DECREE LAW 331/93)			paragraph 2	1	<input type="checkbox"/>	paragraph 3	2	<input type="checkbox"/>	paragraph 6	3	<input type="checkbox"/>	paragraph 2	4	<input type="checkbox"/>	paragraph 6	5	<input type="checkbox"/>
				BE	DE	DK	EL	ES	FR	GB	IE	LU	NL	PT	SM	AT	FI	SE
		Options		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Revoca-tions		16	17	18	19	20	21	22	23	24	25	26	27			
VO11				CY	EE	LV	LT	MT	PL	CZ	SK	SI	HU	BG	RO			
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
				16	17	18	19	20	21	22	23	24	25					
VO12	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>											
VO13	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD	single operations		all operations		single operations												
		Transferor	Options	1	<input type="checkbox"/>	2	<input type="checkbox"/>	Revocation	3	<input type="checkbox"/>	Intermediary	Option	4	<input type="checkbox"/>				
VO14	Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>											

Sect. 2 - Options
and revocations for
the purpose of
income tax

VO20	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
VO21	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
VO22	CALCULATION OF INCOME IN ORDINARY MANNERS FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
VO23	CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL ENTERPRISES (article 1, paragraph 1093, Law no. 296 of 27.12.2006)	Option	1	<input type="checkbox"/>			
VO24	CALCULATION OF INCOME FOR COMPANIES COMPRISED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Option	1	<input type="checkbox"/>			
VO25	CALCULATION OF INCOME IN THE ORDINARY MANNER FOR CONNECTED AGRICULTURAL ACTIVITIES (article 1, paragraph 423, Law no. 266 of 23.12.2005)	Option	1	<input type="checkbox"/>			

Sect. 3 - Options
and revocations for both
VAT and income tax
purposes

VO30	APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
VO31	TRADE UNIONS AND LABOUR ASSOCIATIONS OPERATING IN AGRICULTURE Calculation of VAT and income in the ordinary manner (art. 78, paragraph 8, Law 413/1991)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
VO32	FARM HOLIDAY - Calculation of VAT and income in the ordinary mannerway (art. 5, Law 413/1991)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
VO33	MINIMUM VAT-EXEMPT TAXPAYERS - Calculation of VAT and income in the ordinary mannerway (art. 1, paragraph 96, Law 244/2007)	Option	1	<input type="checkbox"/>			

Sect. 4 - Options
regarding tax on
entertainment

VO40	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNERWAY (art. 4, Presidential Decree 544/99)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
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Sect. 5 - Options
regarding IRAP

VO50	CALCULATION OF THE TAXABLE BASE FOR IRAP ON THE PART OFBY PUBLIC ENTITIES WHO ALSO CARRY OUT COMMERCIAL ACTIVITIES (art.10-bis, paragraph 2, Legislative Decree n. 446/1997 and subsequent modifications)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
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TAX CODE

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Revenue Agency

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

Form N.

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PART VS

Sect. 1 - List of companies in the group

		VAT registration number		Code	Last month	Non-operative company	REFUND DURING THE YEAR	
							Amount	
VS1	1			2	3	4	5	
	6	7	8		9		10	
		ANNUAL REFUND					Credit surplus	
		Reason	Priority reimbursement	Amount	Credit surplus		Credit surplus set off	
	6	7	8		9		10	
VS2	1			2	3	4	5	
	6	7	8		9		10	
VS3	1			2	3	4	5	
	6	7	8		9		10	
VS4	1			2	3	4	5	
	6	7	8		9		10	
VS5	1			2	3	4	5	
	6	7	8		9		10	
VS6	1			2	3	4	5	
	6	7	8		9		10	
VS7	1			2	3	4	5	
	6	7	8		9		10	
VS8	1			2	3	4	5	
	6	7	8		9		10	
VS9	1			2	3	4	5	
	6	7	8		9		10	
VS10	1			2	3	4	5	
	6	7	8		9		10	
VS11	1			2	3	4	5	
	6	7	8		9		10	
VS12	1			2	3	4	5	
	6	7	8		9		10	
VS20	Total refund and number of persons to which to be requested				1			2
VS21	Number of persons who have taken part in the group payment				1		of wich, with concessions for exceptional events	2
VS22	Number of persons required to present guarantees				1			2
VS30	Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13-12-79)							

Sect. 2 - Summarising data

Sect. 3 - Guarantees of the controlling company



TAX CODE

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Revenue Agency

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

PART VV		CREDITS	DEBTS	Correction	CREDITS	DEBTS	Correction
PERIODICAL TAX PAYMENTS OF GROUP	VV1	.00	.00		VV7	.00	.00
	VV2	.00	.00		VV8	.00	.00
	VV3	.00	.00		VV9	.00	.00
	VV4	.00	.00		VV10	.00	.00
	VV5	.00	.00		VV11	.00	.00
	VV6	.00	.00		VV12	.00	.00
					VV13 Advance payment owed	.00	
PART VW					DEBTS	CREDITS	
PAYMENT OF ANNUAL TAX OF GROUP Sect. 1 - Calculation of VAT due or input VAT for the tax period	VW1 Output VAT				.00		
	VW2 Deductible VAT					.00	
	VW3 TAX OWED (VW1 - VW2) or				.00		
	VW4 CREDIT TAX (VW2 - VW1)					.00	
Sect. 2 - Calculation of output or input VAT	VW20 Refunds during the year requested (art. 38-bis, paragraph 2) and adjustments to account				.00		
	VW21 Credit surpluses transferred from non-operative companies				.00		
	VW22 VAT credit resulting from the first 3 quarters of 2009 set off in the F24 form				.00		
	VW23 Interest transferred in relation to the quarterly payments				.00		
	VW24 Payments for EU vehicles made during the year by the controlling company but which regard sales to be made in subsequent years				.00		
	VW25 VAT credit surplus resulting from Form VAT 26 PR for 2008 set off in Form F24				.00		
	VW26 Credit not request for refund resulting from 2008 VAT 26 PR Form					.00	
	VW27 Credits requested in previous year, included in deduction following denial of the office					.00	
	VW28 Tax credit used in the periodical payments and of the account					.00	
	VW29 Amount of periodic payments, payments for correction, quarterly interest payments, advance payment					.00	
	VW31 Supplementary tax payments					.00	
	VW32 OUTPUT VAT [(VW3 + lines from VW20 to VW25) - (VW4 + lines from VW26 to VW31)] or				.00		
	VW33 INPUT VAT [(VW4 + lines from VW26 to VW31) - (VW3 + lines from VW20 to VW25)]					.00	
	VW34 Tax credit used during the annual return					.00	
	VW36 Interest owed during the annual return				.00		
VW38 TOTAL VAT DUE (VW32 + VW36) - (VW33 + VW34)				.00			
VW39 TOTAL INPUT VAT (VW33 + VW34) - (VW32 + VW36)					.00		
VW40 Payments made following excess use of 2009 annual credit					.00		
PART VY							
CALCULATION OF VAT PAYABLE OR GROUP TAX CREDIT	VY1 VAT payable						.00
	VY2 INPUT VAT to be apportion between lines VY4, VY5 and VY6						.00
	VY3 Excess payments to be divided up between lines VY4, VY5 and VY6						.00
	VY4 Amount of refund request of which to be paid using simplified procedure				1		.00
					2		.00
	VY5 Amount intended to be deducted or to be set off						.00
VY6 Amount transferred following option for fiscal consolidation				1	Tax code of consolidating company	2	.00
PART VZ							
DEDUCTIBLE GROUP SURPLUSES (PREVIOUS YEAR)	VZ1 2007 deductible surplus including it in deduction the following year						.00
	VZ2 2008 deductible surplus including it in deduction the following year						.00
SIGNING THE FORM		VS	VV	VW	VY	VZ	
							Signature