

MODELLO IVA 2020

2020 VAT FORM

Periodo d'imposta 2019
2019 Tax period

Disclosure on
personal data
processing under
art. 13 and 14 of EU
Regulation 2016/679

This form shows how the Revenue Agency processes the collected data and which are the rights entitled to the person in question according to the EU Regulation 2016/679 about the protection of natural persons concerning the processing of personal data, and to the Law Decree 196/2003 about personal data protection.

Purposes of the processing

The data provided with this form will be processed by the Revenue Agency to carry out activities of tax assessment, verification and collection.

Data conferment

The requested data must be compulsorily provided in order to benefit from the provisions concerning VAT return. The indication of false data may result in administrative, or in some cases, criminal sanctions. The indication of telephone number, fax number and e-mail address is optional and it allows to receive free news and updates on deadlines, obligations and services from the Revenue Agency.

Data conservation period

Data will be kept until 31 December of the eleventh year following the year in which the return was submitted, namely within the period of definition of possible judicial proceedings or to answer possible requests on behalf of the Judicial Authority.

Categories of recipients of personal data

Your personal data will not be disseminated, anyway, if necessary, the data may be communicated:

- To subjects whose communication is necessary to comply with a legal obligation, a regulation or a community law, or to fulfil an order issued by a Judicial Authority;
- To the subjects appointed by the data controller, as the person responsible for data processing, or to the subjects authorized to perform data processing who work under the direct authority of the data controller or the person responsible for data processing;
- To other third subjects, as provided by Law, or, if the communication will be necessary to protect the Agency before court, in compliance with the current legal provisions on personal data protection.

Processing methodology

Personal data will be also processed with automated tools during the period necessary to fulfil the purposes for which data was originally collected. The Revenue Agency implements appropriate measures to ensure the data are processed in compliance with the purposes of its management; the Revenue Agency implements appropriate security, organizational, technical and physical measures to protect data from corruption, destruction, loss, theft, misuse or illegal use. The form may be delivered to intermediary subjects specified by Law (support centres, professional associations and institutions) who will only process the data for submitting the form to the Revenue Agency. For the sole purpose of submission, the intermediaries become "data controllers" when the data come into their possession and under their direct control.

Data controller

The data controller is the Revenue Agency, with registered office in Rome, 106, Via Giorgione – 00147.

Entity responsible for data processing

The Revenue Agency works with Sogei S.p.A., as its technological partner for the management of the information system of the Tax Register, for this reason Sogei S.p.A. is the entity responsible for data processing.

Entity responsible for data protection

The contact information of the Revenue Agency's entity, responsible for data protection is: entrate.dpo@agenziaentrate.it

Rights of the person concerned

The interested party has the right, at any time, to obtain confirmation of the existence or otherwise of the data provided also through the consultation within its own reserved area, Consultations area of the Revenue Agency website. He also has the right to request, in the forms provided for by the law, the correction of inaccurate personal data and the integration of incomplete data and to exercise any other rights pursuant to articles 18 and 20 of the Regulation where applicable. These rights may be exercised by submitting a request to: Revenue Agency, 106, Via Giorgione – 00147 – e-mail: entrate.updp@agenziaentrate.it. In case the person concerned considers that the data processing was performed not in conformity with the Regulation and the Law Decree 196/2003, the person may refer to the Data Protection Authority, under art. 77 of the same Regulation. Further information about rights on personal data protection is available on the website of the Data Protection Authority at www.garanteprivacy.it.

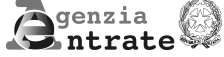
Consent

As a public entity, the Revenue Agency should not ask the concerned persons for consent to process their personal data. The intermediaries are not obliged to ask the concerned persons for consent, since it is provided by Law.

This disclosure is given, in a general way, to all the above-mentioned data controllers.



Revenue Agency



TAX CODE

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PART VH-VM-VK-VN
PERIODIC PAYMENTS, CONTROLLING AND CONTROLLED COMPANIES, SUPPLEMENTARY STATEMENTS CREDITS

Form No.

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			CREDITS	DEBTS	Subcontractors	Early payment		
PART VH CHANGES OF PERIODIC COMMUNICATIONS (*)	VH1	January	1	,00	2	,00	3	
	VH2	February		,00		,00		
	VH3	March		,00		,00		
	VH4	1st QUARTER		,00		,00	4	
	VH5	April		,00		,00		
	VH6	May		,00		,00		
	VH7	June		,00		,00		
	VH8	2nd QUARTER		,00		,00		
	PART VM PAYMENT FOR EU AUTOMOBILE REGISTRATIONS	VH9	July		,00		,00	
		VH10	August		,00		,00	
		VH11	September		,00		,00	
		VH12	3rd QUARTER		,00		,00	
		VH13	October		,00		,00	
		VH14	November		,00		,00	
		VH15	December		,00		,00	
		VH16	4th QUARTER		,00		,00	
	VH17	Advance payment owed				,00	Method	
PART VM PAYMENT FOR EU AUTOMOBILE REGISTRATIONS	VM1	January		,00	VM7	July	,00	
	VM2	February		,00	VM8	August	,00	
	VM3	March / 1st Quarter		,00	VM9	September / 3rd Quarter	,00	
	VM4	April		,00	VM10	October	,00	
	VM5	May		,00	VM11	November	,00	
	VM6	June / 2nd Quarter		,00	VM12	December / 4th Quarter	,00	
PART VK CONTROLLING AND CONTROLLED COMPANY	DATA OF CONTROLLING COMPANY							
	Sect. 1 - General data							
	VK1	VAT number	Last month of control	Company name		Extraordinary operations		
	1		2	3	4			
	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
	Sez. 3 - Termination of control during the year Data relating to the period of control							
	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
	VK28	Advance payment						,00
	VK30	Output VAT						,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	EU vehicle payments which regard sales made in the period of control						,00
	VK35	Payments following correction						,00
VK36	Account re-accredited from the controlling company						,00	

(*) Fill the part VH only if you want to send/complete/correct the omitted/incomplete/wrong data in the communications of the periodic VAT payments.



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PART VL
PAYMENT OF ANNUAL TAX, PARTS
FILLED IN

Form No.

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		DEBITS				CREDITS														
PART VL																				
PAYMENT OF ANNUAL TAX																				
Sect. 1 - Calculation of VAT due or input VAT for the tax period																				
VL1	Output VAT (sum of lines VE26 and VJ19)																			
VL2	Deductible VAT (from line VF71)																			
VL3	TAX OWED (VL1 - VL2) or																			
VL4	CREDIT TAX (VL2 - VL1)																			
Sect. 2 - Credit from previous year																				
VL8	Credit deriving from 2018 return or annual non-transferable credit (*) of which credit refund requested in previous years included in deduction following denial of the office (*)																			
VL9	Credit set off in form F24																			
VL10	Credit surplus not transferable (*)																			
VL11	Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98 VAT Group (*)																			
VL12	Omitted periodical payments VAT Group (*)																			
Sect. 3 - Calculation of output or input VAT relating to all the activities carried out																				
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 2019 set off in the F24 form																			
VL23	Interest owed in relation to the quarterly payments																			
VL24	Transfers for previous year returned by the controlling company																			
VL25	Credit surplus from previous year																			
VL26	Refunds requested in previous year, included in deduction following denial of the office																			
VL27	Tax credit used in the periodic payments and of the account																			
VL28	Tax credit used in the periodic payments and of the account, of which credits received by asset management companies																			
VL29	EU vehicle payments which regard sales made during the year																			
VL30	Amount of periodic VAT Periodic VAT due Periodic VAT paid Periodic VAT paid following the communication of irregularity Periodic VAT paid following tax demand																			
VL31	Amount of debts transferred (*)																			
VL32	OUTPUT VAT or																			
VL33	INPUT VAT																			
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 credit																			
PARTS FILLED IN		VA	VB	VC	VD	VE	VF	VJ	VI	VH	VM	VK	VN	VL	VP	VQ	VT	VX	VO	VG

(*) 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



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PART VP
Periodic VAT payments

Form No.

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	REFERENCE PERIOD		Subcontracting	VAT group payment (art. 73)		Extraordinary operations
	1	2		3	4	
TAX PAYMENT	Month	Quarterv(*)				
VP1						
VP2	Total active operations (net of VAT)					
VP3	Total passive operations (net of VAT)					
VP4	Chargeable VAT		DEBITS		CREDITS	
VP5	Deducted VAT					
VP6	VAT due		1		VAT credit	2
VP7	Previous period debt not exceeding € 25.82					
VP8	Credit from previous periods					
VP9	Credit from previous year					
VP10	Payment fr EU automobile					
VP11	Tax credits					
VP13	Due deposit		Method 1		2	
VP14	VAT to be paid		1		VAT credit 2	

(*) Attention: Taxpayers who have opted for quarterly liquidation pursuant to art. 7 of the Presidential Decree n. 542/99 must indicate "5" for the fourth quarter



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PART VT
SEPARATE INDICATION OF SERVICES OR GOODS PROVIDED TO
END CONSUMERS AND HOLDERS OF VAT NUMBERS

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	2	
				Total tax	
			.00		.00
VT3	Taxable operations regarding end consumers		3	4	
			.00	Tax	.00
VT5	Taxable operations regarding holders of VAT numbers		5	6	
			.00	Tax	.00
		Taxable operations regarding end consumers	Tax		
VT2	Abruzzo		1	2	
		.00		.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



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PART VX
CALCULATION OF VAT DUE OR INPUT VAT

Revenue Agency

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 due		,00
VX2	Input VAT (to be divided up between lines VX4, VX5 und VX6)	1	,00
		to be transferred to VAT Group (art.70-bis) 2	
VX3	Excess payment (to be divided up between lines VX4, VX5 and VX6)		,00
	Amount of request refund	1	,00
		of which to be paid using simplified procedure 2	
	Reason for the refund 3 <input type="checkbox"/>	Taxpayers entitled to priority reimbursement of the refund 4 <input type="checkbox"/>	Tax for the operations pursuant to art. 17-ter 5 <input type="checkbox"/>
	Subcontractor Taxpayers 6 <input type="checkbox"/>	Guarantee waiver 7 <input type="checkbox"/>	,00
Certification of companies and of operative entities			
The undersigned does hereby declare, pursuant to article 47 of the Decree of the President of the Republic no. 445 of 28 December 2000, that it is not among the companies and non-operative entities pursuant to article 30 of law no. 724 of 23 December 1994, and declares it is aware of the responsibilities – including those under criminal law – resulting from untruthful statements, as provided for by article 76 of the Decree of the President of the Republic no. 445 of 28 December 2000.			
VX4	SIGNATURE 8		Request 9 <input type="checkbox"/>
Certification of financial conditions and payment of contributions			
The undersigned does hereby declare, pursuant to article 47 of the Decree of the President of the Republic no. 445 of 28 December 2000, that the following conditions provided for by article 38-bis, third paragraph, letters a), b) and c), are met:			
<input type="checkbox"/> a) the equity has not decreased from the accounting results for the latest tax period by more than 40 percent; the amount of the properties has not declined from the accounting results for the latest tax period by more than 40 percent for transfers not carried out in the normal management of the business that is carried out; the business itself has not been transferred, nor has it decreased due to transfers of businesses or branches of business included in the aforementioned accounting results;			
<input type="checkbox"/> b) stocks or shares in the same company for an amount exceeding 50 percent of the share capital have not been transferred in the year prior to the application;			
<input type="checkbox"/> c) the social security and insurance contributions have been made.			
The undersigned does hereby declare it is aware of the responsibilities – including those under criminal law – resulting from untruthful statements, as provided for by article 76 of the Decree of the President of the Republic no. 445 of 28 December 2000.			10
			SIGNATURE
VX5	Amount to be deducted or compensated		,00
VX6	Amount transferred following tax consolidation option	Tax code of consolidating company 1	2
			,00
VX7	VAT due to be transferred		,00
VX8	Input VAT to be transferred		,00

RESERVED FOR THE COMPANIES PARTICIPATING IN THE VAT GROUP PAYMENT



Revenue Agency

TAX CODE

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PART VO
OPTIONS

Form No.

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PART VO COMMUNICATION OF OPTIONS 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. 542/1999)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>					
	AGRICULTURE – Art. 34, paragraph 6: Subjects exempted	Waiver	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>					
VO3	– Art. 34, paragraph 11: Application of the ordinary VAT regime – Art. 34-bis: Application of the ordinary VAT regime	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)	paragraph 2		Options	1	<input type="checkbox"/>	2	<input type="checkbox"/>				
		paragraph 3		Options	3	<input type="checkbox"/>	paragraph 6					
VO10	INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (art. 41, DECREE LAW 331/1993)	paragraph 2		paragraph 3		paragraph 6		paragraph 2		paragraph 6		
		Options		Options		Options		Revocations		Revocations		
VO11		Options		Options		Options		Options		Options		
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
VO14	Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>					
VO15	VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>					

Sect. 2 - Options, and revocations for the purpose of VAT

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 MANNER 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 BUSINESS (article 1, paragraph 1093, Law no. 296 of 27.12.2006)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
VO24	CALCULATION OF INCOME FOR COMPANIES CONSTITUTED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
VO25	DETERMINATION OF INCOME IN ORDINARY MEANS FOR ENERGY PRODUCTION ACTIVITIES FROM RENEWABLE SOURCES (ART. 1, PARAGRAPH 423, L.N. 23/12/2005, N. 266)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
VO26	KEEPING VAT REGISTERS WITHOUT SEPARATE INDICATION OF COLLECTIONS AND PAYMENTS FOR MINOR BUSINESS (ART. 18, PARAGRAPH 5, PRESIDENTIAL DECREE N. 600/1973)	Option	1	<input type="checkbox"/>			

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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 manner (art. 5, Law 413/1991)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
VO33	LUMP-SUM SCHEME FOR NATURAL PERSONS PERFORMING ACTIVITIES OF ENTERPRISE, ARTS, AND PROFESSIONS Determination of VAT and of income in the ordinary ways (art. 1, paragraphs 54 to 89, law no. 190/2014)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
VO34	TAX ADVANTAGES FOR YOUNG ENTREPRENEURS AND REDUNDANCY WORKERS (article 27, paragraphs 1 and 2, Decree Law no. 98/2011)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
						3	<input type="checkbox"/>
VO35	WINE TOURISM ACTIVITY Determination of VAT and income in ordinary ways (Art. 1, paragraphs 502 to 505, law no. 205 of 2017)	Option	1	<input type="checkbox"/>			

Sect. 4 - Options and revocation regarding tax on entertainment

VO40	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNER (art. 4, Presidential Decree 544/1999)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
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Sect. 5 - Options and revocation regarding IRAP

VO50	CALCULATION OF THE TAXABLE BASE FOR IRAP ON THE PART OF 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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Revenue Agency



PART VG
ADHESION TO THE REGIME PROVIDED
FOR CONTROLLING AND CONTROLLED
COMPANIES

TAX CODE

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Form No

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PART VG

Sect. 1 - Companies participating in VAT compensation

VG1	CONTROLLING BODY OR COMPANY			1 day month year		
	LEGALLY CONTROLLING COMPANY			Commencement date		
	VAT number 2	Percentage of Ownership 3				
VG2	CONTROLLED COMPANY			1 day month year		
	LEGALLY CONTROLLING COMPANY			Commencement date		
	VAT number 2	Input 3	Output 4			
VG3	LEGALLY CONTROLLING COMPANY			Foreign entity 7		
	VAT number 5	Percentage of Ownership 6				
VG4				1 day month year		
	VAT number 2	Percentage of Ownership 3	Output 4			
VG5				1 day month year		
	VAT number 5	Percentage of Ownership 6	Foreign entity 7			

Sect. 2 - Companies participating in the control chain but not in VAT compensation

VG5	LEGALLY CONTROLLING COMPANY			1 day month year		
	LEGALLY CONTROLLING COMPANY			Commencement date		
	VAT number 2	Percentage of Ownership 4	Renounce 5	Foreign entity 6		
VG6				1 day month year		
	VAT number 2	Percentage of Ownership 3	Renounce 4	Foreign entity 5		
VG7				1 year month year		
	VAT number 2	Percentage of Ownership 3	Renounce 4	Foreign entity 5		

Sect. 3 - Revocation

VG8						
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VAT 26 PR/2020 SUMMARISING PROSPECTUS
(Reserved for controlling entity or company)
PART VS

Form No.

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PART VS

Sect. 1 - List of companies in the group

VS1	VAT number													Extraordinary operations	Last month	Non-operating company	REFUND DURING THE YEAR AMOUNT		Credit surplus
	1	2	3	4	5	6	7	8	9	10	11	12	13	2	3	4	5	6	
																		.00	.00
	Credit surplus set off							Guarantee waiver						Reason	Amount	Priority reimbursement	Tax for the operations pursuant to art. 17-ter		
	7	8	9	10	11	12	13							.00	.00	.00	.00		
																		.00	.00
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																		.00	.00

Sect. 2 - Summary data

VS20 Total refund and number of subjects for which are requested	1	.00	2		
VS21 Number of subjects who have taken part in the group payment	1			of which, with concessions for exceptional events	2
VS22 Number of subjects required to present guarantees	1			of which relieved of the guarantee	2

Sect. 3 - Guarantees of the controlling company

VS30 Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13.12.1979)		.00
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VAT 26 PR/2020 SUMMARISING PROSPECTUS
(RESERVED FOR CONTROLLING ENTITY OR COMPANY)
PARTS VV-VW-VY-VZ

PART VV			CREDITS	DEBTS	Early payment					
PERIODICAL TAX PAYMENTS OF GROUP	VV1	January	1	,00	2	,00				
	VV2	February		,00		,00				
	VV3	March		,00		,00				
	VV4	1st QUARTER		,00		,00				
	VV5	April		,00		,00				
	VV6	May		,00		,00				
	VV7	June		,00		,00				
	VV8	2nd QUARTER		,00		,00				
	VV9	July		,00		,00				
	VV10	August		,00		,00				
	VV11	September		,00		,00				
	VV12	3rd QUARTER		,00		,00				
	VV13	October		,00		,00				
	VV14	November		,00		,00				
	VV15	December		,00		,00				
	VV16	4th QUARTER		,00		,00				
	VH17	Advance payment owed				,00	Method			
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 requested during the year (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 2019 set off in the F24 form		,00						
	VW23	Interest transferred in relation to the quarterly payments		,00						
	VW24	VAT credit surplus resulting from Prospectus VAT 26 PR for 2018 set off in Form F24		,00						
	VW25	Credit not request for refund resulting from Prospectus VAT 26 PR for 2018			,00					
	VW26	Refunds requested in previous year, included in deduction following denial of the office			,00					
	VW27	Tax credit used in the periodical payments and of the account			,00					
	VW28	Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98	2	,00	1	,00				
	VW29	EU vehicle payments which regard sales made during the year			1	,00				
	VW30	Amount of periodic VAT								
			2	Periodic VAT due	3	Periodic VAT paid	4	Periodic VAT paid following the communication of irregularity	5	Periodic VAT paid following tax demand
				,00		,00		,00		
	VW31	Omitted periodical payments				,00				
	VW32	OUTPUT VAT or		,00						
	VW33	INPUT VAT				,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 credit				,00					

(*) Fill the part VV only if you want to send/complete/correct the omitted/incomplete/wrong data in the communications of the periodic VAT payments.

