

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.

Senzia Revenue Agency

TAX CODE

RETURN TYPE	Correction of existing return		Supplementary return		
TAXPAYER'S DATA	VAT NUMBER			Craftsman enterprise listed in a professional register	Extraordinary administration or arrangement
	Email address			TELEPHONE OR MOBILE PHONE DIALLING CODE NUMBER	FAX NUMBER DIALLING CODE NUMBER
Natural persons	Surname		Name		Sex (cross the relative box)la)
	Date of birth N giorno mese anno	/lunicipality (or foreign Country) of b	birth		M F F
Taxpayers other than non-natural persons	Name or company name				Legal nature
DECLARANT DIFFERENT	Tax code of the subscriber		Appointment	t code Tax code of declaring compar	iy
FROM TAXPAYER	Surname		Name		Sex (cross the relative box)
(agent, official receiver, heir, etc.)	Date of birth N giorno mese anno	/lunicipality (or foreign Country) of b	birth		M F Province (abbreviation)
	Art. 74 bis Date of da nomination	y month year Starting da procedure the taxpay	or death of	year Date of termi- day month nation of the procedure	year Procedure not yet concluded
SIGNATURE OF THE RETURN	Indicate the number of forms The relative boxes to the complete	d parts are placed at the foot of part	Sending of telematic no automated declaration VL to intern	n check	of electronic notice to intermediary
		Exemption from endorsement of conformity			
	Particular situations	Code	Signature		
ENDORSEMENT OF CONFORMITY	Tax code of the person in char the C.A.F.	ge of	Tax c	code of the C.A.F.	
Reserved for C.A.F. or for the professio- nal	Tax code of the professional		nent is issued as provided fo of Legislative Decree no.	SIGNATURE OF THE PERS C.A.F. OR THE PR	
SIGNATURE OF ACCOUNTS AUDITING BODY	Subject Tax code		SIGNATURE	E	
	Subject Tax code		SIGNATURE	E	
	Subject Tax code		SIGNATURE	E	
	Subject Tax code		SIGNATURE	E	
	Subject Tax code		SIGNATURE	E	
UNDERTAKING TO ELECTRONIC SUBMISSION	Tax code of the responsible party				
Reserved for the responsible party	Person who prepared the de	claration			
responsible party	Receipt of telematic notice o declaration check	fautomated			
	Date of the day undertaking	month year	SIGNATURE OF RESPONSIBLE PARTY		

2020	VAT	FORM
20	19 Tax	k period



TAX CODE

PARTS VA - VB INFORMATION RELATING TO THE ACTIVITY IDENTIFICATION DATA OF FINANCIAL RELATIONSHIPS

Revenue Agency	è	genzia ntrate	ACTIVITY IDENT FINANCIAL RELA	IFICATION DATA O TIONSHIPS		. No.		
PART VA		To be compiled handled I	by the subject resulting	from the extraordinary	operations			
INFORMATION AND		In the event of merger, division,	, etc. indicate the VAT registr	ation of mergered or divided s	subject, etc. ¹			
DATA RELATING TO THE ACTIVITY		The box must be crossed if	the entity transformed co	ntinues an activity for VAT r	ourposes 2			
	VA1				-	Credit tr	ansferred from VAT/2	019 return
Sect. 1 - General analytical data		To be compiled handled I The box must be crossed if				4		,00
		Reserved for the non-res	ident in case of passing	g from a tax representati	ve to the direct ident	ification and vi	ce-versa	
		Indicate the VAT registratio	on number of the previous	sly institute adopted	5			
	VA2	Indicate the code of the ac	ctivity performed	ACTIVITY CODE	1			
		Reserved for official rece	vivers and court-appoin	ted liquidators (to be co	mpiled only for starti	ng year of the	procedure)	
	VA3	The box must be crossed if	f the form refers to activit	y of the first part of the yea	ar	1		
		Reserved for the asset m	anagement companies	(art. 8. Decree Law 351/	2001)			
	VA4	Fund name	1	(-	anca d'Italia Nu	mber ²	
		VAT registration number of	f the substituted asset m	nanagement company	3			
		Terminal devices for mob	pile radiocommunicatio	ns services with deducti	on greater than 50%			
					Total taxable amount		Total tax	
	VA5	Purchase of devices		1		,00 2		,00
		Operator services		3		,00 4		,00
Sect. 2 - Data		•				,00		,00
summary relating to all activities carried	VA10	Reserved for taxpayers we lindicate the code taken from	om "Table of exceptional	events" of the instruction	s S			1
out	VA11	VAT Group art.70-bis						1
		Reserved for the indicati	ion of group credit sur	plus to ex-controlling co	ompanies to be guar	anteed		
	VATZ	Group credit surplus in relati	ion to the year ¹	Amou	nt which has been se	ttled in 2019 2		,00
	VA13	Operations carried out in r	relation to condominiums	3				,00
	VA14	Flat-rate scheme for natu law no. 190/2014) Cross th	ral persons carrying out	It activities of business, t	rade and professions	s (art. 1, paragr	aphs 54 to 89,	
					9			1
	VA15	Dummy companies						1
PART VB	VA15	Dummy companies			Foreign tax identifica	tion code		1
DATA RELATING		Tax code			Foreign tax identifica	tion code		1
DATA RELATING TO IDENTIFICATION					Foreign tax identifica	tion code	Type of relation	1
DATA RELATING		Tax code			Foreign tax identifica	tion code	Type of relation	1
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL		Tax code			Foreign tax identifica	tion code	Type of relation	1
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1	Tax code			Foreign tax identifica	tion code	Type of relation	1
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL		Tax code			Foreign tax identifica	tion code	Type of relation	1
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1	Tax code			Foreign tax identifica	lion code	Type of relation	1
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1	Tax code			Foreign tax identifica	lion code	Type of relation	1
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2	Tax code			Foreign tax identifica	tion code	Type of relation	1
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1	Tax code			Eoreign tax identifica	tion code	Type of relation	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2	Tax code			Foreign tax identifica	iion code	Type of relation	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2	Tax code			Foreign tax identifica 2 2 2 2 2 2 2	tion code	Type of relation	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3	Tax code			Foreign tax identifica 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	lion code	Type of relation 4 4 4	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2	Tax code			Foreign tax identifica 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	lion code	Type of relation 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3	Tax code			Foreign tax identifica 2 2 2 2 2 2 2	lion code	Type of relation 4 4 4 4 4	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3	Tax code			Foreign tax identifica 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	tion code	Type of relation 4 4 4 4 4	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3	Tax code			Foreign tax identifica 2	tion code	Type of relation 4 4 4 4 4 4	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3	Tax code			Foreign tax identifica 2	tion code	Type of relation 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3 VB4	Tax code			Foreign tax identifica 2	tion code	Type of relation 4 4 4 4 4 4 4 4 4 4 4 4 4	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3 VB4	Tax code			Foreign tax identifica 2	lion code	Type of relation	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3 VB4	Tax code			Foreign tax identifica 2	lion code	Type of relation	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3 VB4	Tax code			Foreign tax identifica 2	lion code	Type of relation 4 4 4 4 4 4 4 4 4 4 4	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3 VB4 VB5	Tax code			Foreign tax identifica 2	lion code	Type of relation 4	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3 VB4 VB5	Tax code			Foreign tax identifica 2	lion code	Type of relation	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3 VB4 VB5	Tax code			Foreign tax identifica 2	lion code	Type of relation	
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL	VB1 VB2 VB3 VB4 VB5	Tax code			Foreign tax identifica 2	lion code	Type of relation	



PARTS VC-VD EXPORTERS AND ASSOCIATED OPERATORS, TRANSFER OF VAT CREDIT (Art. 8 Form No. of Decree Law n. 351/2001)

TAX CODE

PART VC			CEILING	USED		2019 TA	X YEA	R		2018 TAX	YEAR	
EXPORTERS AND ASSOCIATED			1 INTERNAL OR FOR INTRA-COMM. PURCHASES.	2 FOR IMPORTS	3 BUSINESS TU	JRNOVER	4	EXPORTS	5 BUSINESS TU	RNOVER	6 EXPORTS	1
OPERATORS	VC1	JAN	,00	,00		,00		,00		,00		,00
PURCHASES AND IMPORTS	VC2	FEB	,00	,00		,00		,00		,00		,00
WITHOUT THE APPLICATION OF	VC3	MAR	,00	,00		,00		,00		,00		,00
VALUE ADDED TAX RELATING TO ALL ACTIVITIES	VC4	APR	,00	,00		,00		,00		,00		,00
CARRIED OUT	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	DEC	,00	,00		,00		,00		,00		,00
	VC13	TOTAL	,00	,00		,00		,00		,00		,00
		CEILING	AVAILABLE AS OF 01 JAI	NUARY 2019						1		,00
	VC14	Method	adopted for the calculation	on of the ceiling during 2	2019	2	CALEI	NDAR 3	MONTHLY			
PART VD	VD1	TOTA	OF THE CREDIT TR	ANSFERRED								,00
TRANSFER OF VAT CREDIT BY			TAX CODE	AMOUNT				TAX CO	DE		AMOUNT	
ASSET MANAGE-	VD2	1		2	,00	VD12	1			2		,00
MENT COMPANIES	VD3				,00	VD13	;					,00
(Art. 8 of Decree	VD4				,00	VD14	ł.					,00
Law n. 351/2001)	VD5				,00	VD15	5					,00
Sect. 1 - Transferring	VD6				,00	VD16	;					,00
company - List of transferee companies	VD7				,00	VD17	,					,00
or body	VD8				,00	VD18	}					,00
	VD9				,00	VD19)					,00
	VD10				,00	VD20)					,00
	VD11				,00	VD21						,00
			TAX CODE	AMOUNT	r			TAX CO	DE		AMOUNT	
Sect. 2 - Company or	VD31	1		2	,00	VD41	1			2		,00
transferring body -	VD32				,00	VD42	2					,00
List of ceding compa- nies	VD33				,00	VD43	3					,00
	VD34				,00	VD44	ł –					,00
	VD35				,00	VD45	5					,00
	VD36				,00	VD46	5					,00
	VD37				,00	VD47	•					,00
	VD38				,00	VD48	3					,00
	VD39				,00	VD49)					,00
	VD40				,00	VD50)					,00
	VD51	TOTA	OF CREDITS RECE	VED						1		,00
	VD52	Surplu	s credit from previous	return (from VD56 of t	he return rel	ated the y	ear 20	18)				,00
	VD53	Total o	of surplus (VD51+VD52	2)								,00
	VD54	Amou	nt used to reduce VAT	payments								,00
	VD55	Amou	nt used to set off on F2	4 form								,00
	VD56	Surplu	is credit									,00





TAX CODE

ACTIVE OPERATIONS AND CALCULATION OF BUSINESS TURNOVER

Form No.

PART VE			1 TAXABLE AMOUNT	% 2	TAX
CALCULATION OF BUSINESS TURNOVER	/E1		,00	2	,00
	/E2			4	,00,
O TAXABLE OPERATIONS	/F3			6	
ect. 1 - Conferring		o-operatives and other entities referred to in art. 34, ted in table A, first part, attached to Presidential Decree			.00,
fagricultural		of goods by exempt agriculturalists who have exceeded		7,3	.00
roducts and ansfers by exempt	the one-third limit (art.	34, paragraph 6), separated according to tax rate	.00	7,5	.00,
griculturalists (in the	r 'ii ' i oo '	pensation percentages, taking into account the variations nd relative tax	.00,	7,65	,00
ase of the limit being			.00	7,95	,00
xceeded by more nan a third)	/E8		.00	8,3	,00
	/E9		.00	8,5	,00
	/E10		,00	8,8	,00,
	/E11		.00	10	,00
	/E12			12,3	,
ect. 2 - Taxable					
gricultural operations	/E20				00
nd taxable ommercial or		at are different from operations indicated in the		4	,00
ofessional	section 1 separated a	according to tax rate, taking into account the	,00	5	,00
perations		in article 26, and relative taxes	.00,	10	,00
	/E23		00,	22	,00
ect. 3 - Total	'E24 TOTALS (sum of line:	s from VE1 to VE12 and from VE20 to VE23)	,00		,00
axable amount nd tax	E25 Variations and round-	-ups of the tax (indicate with a sign +/-)			,00,
	/E26 TOTAL (VE24± VE25	<i>b</i>)			,00
ect. 4 - Other perations	Operations which cont Exports	tribute to formation of ceiling Intra-community sales	1,00		
	/E30 ² Sales to San	,00 5 ,00			
		ns as a result of declaration of intent	,00		
	/E32 Other non-taxable ope		,00		
	/E33 Exempt operations (ar	rt. 10)	,00		
			,00		
	E34 Non-taxable operation	ns pursuant to articles 7 to 7-septies	,00		
		ns pursuant to articles 7 to 7-septies cation of reverse charge			
		cation of reverse charge	,00		
	Operations with applic Sales of scrap and other s	cation of reverse charge salvage material Sales of gold and pure silver .00 3 .00	,00		
	Operations with applic Sales of scrap and other s	cation of reverse charge salvage material Sales of gold and pure silver .00 3 .00 building sector Sales of commercial properties	,00		
	Operations with applic Sales of scrap and other s	cation of reverse charge salvage material ,00 3 Sales of gold and pure silver ,00 3 ,00 building sector ,00 5 Sales of commercial properties ,00 5 ,00 5 ,00 r phones 7 Sale of electronic products	,00		
	Operations with applic Sales of scrap and other 2 Subcontracting in the 4	Salvage material Sales of gold and pure silver ,00 3 building sector Sales of commercial properties ,00 5 r phones 7 ,00 7	,00		
	Operations with applic Sales of scrap and other 2 Subcontracting in the 4 Sales of cellular 6 Services in construction sec 8	Salvage material Sales of gold and pure silver ,00 3 building sector Sales of commercial properties ,00 5 r phones 7 ,00 7 ,00 9	1,00		
	Operations with applic Sales of scrap and other 2 /E35 Subcontracting in the 4 Sales of cellular 6 Services in construction sec 8 /E36 Non-taxable operation	cation of reverse charge Sales of gold and pure silver salvage material Sales of gold and pure silver ,00 3 building sector Sales of commercial properties ,00 5 phones Sale of electronic products ,00 7 ,00 9 ,00 9 ,00 9 scarried as regards earthquake victims	1,00 1,00 1,00		
	Operations with applic Sales of scrap and other 2 /E35 Subcontracting in the 4 Sales of cellular 6 Services in construction sec 8 /E36 Non-taxable operation	cation of reverse charge salvage material 0 building sector 0 n phones 0 contained in related sectors 0 0,00 1 scarried as regards earthquake victims t during the year but taxable in subsequent years 2 2 2 2 2 3 Sales of gold and pure silver Sales of commercial properties Sales of commercial properties Sales of electronic products Sale of electronic products Sale of electronic products Operations in energy sector 9 00 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1	1,00		
	Operations with applic Sales of scrap and other s 2 /E35 Subcontracting in the 4 Sales of cellular 6 Services in construction sec 8 /E36 Non-taxable operation /E37 Operations carried out	cation of reverse charge Sales of gold and pure silver salvage material 3 .00 3 building sector Sales of commercial properties .00 5 phones 7 .00 7 Sale of electronic products ,00 .00 9 .00 9 .00 9 .00 9 .00 9 .00 9 .00 9 .00 9 .00 9 .00 10 .00 9 .00 9 .00 10 .00 10 .00 10 .00 10 .00 10 .00 10 .00 10 .00 10 .00 10 .00 10 .00 10 .00 10 .00 10 .00 10 <t< td=""><td>1,00</td><td></td><td></td></t<>	1,00		
	Operations with applic Sales of scrap and other s 2 /E35 Subcontracting in the 4 Sales of cellular 6 Services in construction sec 8 /E36 Non-taxable operation /E37 Operations carried out	cation of reverse charge salvage material Sales of gold and pure silver ,00 3 3,00 building sector Sales of commercial properties ,00 5 3ales of commercial properties ,00 7 0,00 r phones Sale of electronic products ,00 7 ,00 ctor and in related sectors Operations in energy sector ,00 9 ,00 ns carried as regards earthquake victims t during the year but taxable in subsequent years article 32-bis of Decree Law no. 83/2 2 ,00 for public administrations pursuant to art. 17-ter	1		
	Operations with applic Sales of scrap and other s 2 Subcontracting in the 4 Sales of cellular 6 Services in construction sec 8 /E36 Non-taxable operation /E37 Operations carried out	cation of reverse charge salvage material Sales of gold and pure silver ,00 3 3 ,00 building sector Sales of commercial properties ,00 5 3ales of commercial properties ,00 5 0 00 r phones Sale of electronic products ,00 7 ,00 ctor and in related sectors Operations in energy sector ,00 9 ,00 ns carried as regards earthquake victims t during the year but taxable in subsequent years article 32-bis of Decree Law no. 83/2 2 ,00	1		



PART VF LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT



PART VF				1 TAXABLE AMOUNT	% 2	TAX	
	VF1			.00	2		,00,
LIABILITY OPERATIONS AND	VF2				4		.00
ADMISSIBLE	VF3				5		.00
DEDUCTIBLE VAT	VF4	Toyohle numbered and immerte (avaluated these that			6		.00
VAI		Taxable purchases and imports (excluded those that referred to in lines VF19, VF20 and VF21) separated			7,3		.00
Sect 4 Total		to tax rate or to compensation percentages, taking in	0		7,5		.00
SECT. 1 - Total amount of	VF7	the variations referred to in art. 26, and relative tax			7,65		.00
purchases carried	VF8				7,95		.00
out in the national territory, of intra-	VF9				8,3		.00
community	VF10				8,5		.00
purchases and imports	VF11				8,8		.00
	VF12				10		.00
	VF13				12,3		.00
	VF14				22		,00
		Purchases and imports carried out without the payr	nent of tax, with ceiling	.00,	22		
	VF16	ther non-taxable purchases, not subject to taxations and carri	ed out under special tax regimes ¹	,00			
	VF 10 -	xempt purchases (art. 10) and non-taxable import	2	.00			
		Purchases from parties benefiting from facility sche	1	,00			
		Art. 1, paragraphs 5	4 to 89, law no. 190/2014				
		2	,00				
	VF18 P	Purchases and imports not subject to tax carried ou	t by earthquake victims	00,			
	VF19 P	Purchases and imports for which deduction is excluded	or reduced (article 19-bis1)	,00,			
	VF20 _P	Purchases and imports for which the deduction of the t	ax payable is not admitted	,00			
	VF21 P	Purchases recorded during the year but with the deduct	on of the tax deferred to ¹	,00			
			ecree Law no. 83/2012				
		2	,00				
	VF22 (r	minus) Purchases recorded in previous year but w	th VAT payable in 2019	,00			
Sect. 2 - Total	VF23 T	OTAL PURCHASES AND IMPORTS		,00			,00
purchases and imports, total tax,	VF24 ⊤	ax adjustments and roundings (indicate with +/- sig	gn)				,00
intra-community	VF25 т	OTAL TAX ON TAXABLE PURCHASES AND IM	PORTS (VF23 column 2 ± V	′F24)			,00
purchases, imports and purchases from			Taxable amount			Tax	
san marino	Į	Intra-community purchases		,00			,00
	VF26		Taxable amount			Tax	
	ļ	mports ³		,00			,00
			with payment of VAT		w	ithout payment of VAT	
	F	Purchases from San Marino		,00			,00
	S	ubdivision of total purchases and imports (line	• VF23):	o for rocale or production of			
	VF27	Depreciable goods 2 Non-deprecia	able capital goods 3 Good	s for resale or production of goods and services	4 Other	purchases and impo	orts
		,00	,00	,00			,00

TAX CODE

000111	VE20					VAT				
SECT. 3 - Calculation of admissible	VF30	METHOD USED FOR CALCULATI			DEDUCTIBLE	VAI	trovalling above and mine		01/070	_
deductible VAT	•	travel agencies	1			<u> </u>	travelling shows and mind			6
	•	used goods	2			•	connected agricultural ac	tivities		7
	•	exempt operations	3			•	agricultural business			8
	•	agritourism	4	_		•	wine tourism			9
	•	associations operating in the agricultur	al sector 5	5						
SECT. 3-A							1 Taxable amount	2	Tax	
Exempt operations	VF31	Purchases classed as occasional ta	xable operatio	ns			,0	0		,00
	VF32	Cross the box if exclusively exempt	operations to b	be carri	ed out in the ye	ear 201	19	1		
	VF33	Cross the box if the option referred	to in art. 36 bis	to be o	carried out in th	e year	2019	1		
		Data for the calculation of deduct	ion percentag	je						
		Exempt operations relating to invest-			to in art. 10, numbe irt of the activity of th			_		
	1				taxable operations	E>	empt operations as referred to in art. 10, n. 27-quinquies	C	Depreciable goods and exempt transfers	
		,00			.00		,00	4	•	,00
								0	perations as per article	
	VF34	Operation non-subject 6	Operation non-s	ubject as 74, par.			Exempt operations as per art. 19, par. 3, lett. a.bis)		septies with no dedu entitlement	ction
	5	,00		, i, pui:	,00	7	,00	8	onadomont	,00
		,00			,00		,00			,00
									Percentage of deduc (according the decima 9	
	VF35	VAT not discharged on purchases	and imports as	referre	d to in line VF1	5				,00
	VF36	Deductible VAT for purchases related	ing to the gold	carried	out by agents	disting	uished from producers and			
	100	transformers as provided for by art	. 19, paragraph	n 5 bis						,00
	VF37	Admissible deductible VAT								,00
SECT. 3-B						1	TAXABLE AMOUNT	% 2	TAX	
Agricultural business (art.34)	VF38	Reserved for mixed agricultural bus	iness - Total ta	xable d	ifferent operatior	าร	.00			,00,
	VF39						.00	2		,00
	VF40						.00	4		,00
	VF41						,00,	6		,00
	VF42	Taxable agricultural operations as re	eferred to in see	ction 1	and 2 of		,00,	7,3		,00
	VF43	part VE separated according to pero					,00			,00
	VF44	the variation in decrease, for the cal deduction VAT		lial-ial	3		,00			,00
	VF45					_	,00,			,00
	VF46					-	,00			
	VF47					-	,00,			,00,
	VF48					-				,00
	VF49					-	,00 ,00			,00
	VF50	-				-				,00
		Tax adjustments and roundings (ind	icate with +/- si	ian)			,00	12,3		,00
	VF51 VF52	TOTALS Algebraic sum of lines from					00			,00
	VF53	VAT deductible for operations referr					,00			,00
		•								,00
	VF54	Deductible amount referred to sales 34, paragraph 1, carried out in acco	rdance with art	ticle 8, p	paragraph 1, ar	-	-	art.		,00
	VF 55	TOTAL admissible deductible VA								,00
SECT. 3-C Special cases	VF60	Occasional carrying out of exempt If the exempt operations carried out are article 10 and do not fall within the norm cross the box	occasional or re	elate so	lely to operations	s stipula		1	_	
		Cross the box if the taxable operations	carried out are c	occasior	nal			2		
	VF61	If occasional sales of used goods ha of the margin regime (Decree Law no						1		
		Reserved for agricultural busines	s							
		Occasional operations falling within	he regime prov	vided			Taxable amount		Тах	
	VF62	for by article 34-bis for connected ag	ricultural activit	ies			1,0	0 2		,00
Sect. 4										
Admissible deductible	VF70	TOTAL adjustments (indicate with	a sign +/–)							,00
VAT	VF71	Admissible deductible VAT								,00



PARTS VJ-VI TAX ON CERTAIN TYPES OF OPERATIONS, DECLARATIONS OF INTENT RECEIVED

TAX CODE

Form No.

		ntrate 🐝		
PART VJ CALCULATION OF TAX ON	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)	TAXABLE AMOUNT	2 TAX
CERTAIN TYPES OF OPE- RATIONS	VID		,00	,00
	VJ2		,00	,00
	VJ3 VJ4		,00, 00,	,00,
	¥04	Commission paid by travel agencies to their intermediaries	,00	,00
	VJ5	(art. 74-ter, paragraph 8)	,00	,00
	VJ6		,00	,00
	VJ7		,00	,00
	VJ8	Purchases of taxable investment gold owing to option (art. 17, paragraph 5)	,00	,00
	VJ9	Intra-community purchases of goods (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)	,00	,00
	VJ1	0 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	Importations of industrial gold and pure silver without VAT payment in customs (art. 70, paragraph 5)	,00	,00
	VJ12	2 Purchases of services rendered by subcontractors in the building sector (art. 17, par. 6, lett. a)	,00	,00
	VJ1:	3 Purchases of commercial properties (art. 17, par. 6, lett. a-bis)	,00	,00
	VJ14	4 Purchases of cellular phones (art. 17, par. 6, lett. b)	,00	,00
	VJ1	5 Acquisition of electronic products (art. 17, paragraph 6, let. c)	,00	,00
	VJ1	6 Purchases of services in construction sector and in related sectors (art. 17, paragraph 6, letter a-ter)	,00	,00
	VJ1	Purchases of energy sector goods and services (art. 17, paragraph 6, letter d- bis, d-ter and d-quater)	.00	,00
	VJ18	8 Purchases by subjects pursuant to art. 17-ter	,00	,00
	VJ1	9 TOTAL TAX (sum of lines from VJ1 to VJ18)		,00
PART VI DECLARATIONS OF NTENT RECEIVED		Data regarding transferee or customer V.A.T. registration no.		
	VI1	Protocol number 2		
		1 1 1 1 1 1 1 1 1 1		
	VI2	2		
		1		
	VI3			
	110	2		
			·	
	VI4			
		2	·	
		1		
	VI5	2	·	
		1		
	VI6	2		



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

TAX CODE

Revenue Agency	B ntrate	CONTROLLED COMPAN SUPPLEMENTARY STAT		S CREDITS	Form No.			
PART VH					CREDITS	DEBTS	Subcontractor	rs Early payment
CHANGES OF PERIODIC	VH1 January			1	,00 2	,	00 3	
COMMUNICATIONS (*)	VH2 February				,00		00	
	VH3 March				,00		00	4
	VH4 1st QUARTER VH5 April				,00,		00	
	VH6 May				,00		00	
	VH7 June				,00		00	
	VH8 2nd QUARTER				,00		00	
PART VM	VH9 July				,00	,	00	
PAYMENT FOR EU AU- TOMOBILE	VH10 August				,00	3	00	
REGISTRATIONS	VH11 September			,00	3	00		
	VH12 3rd QUARTER				,00	,	00	
	VH13 October				,00		00	
N	VH14 November				,00		00	
	VH15 December VH16 4th QUARTER				,00		00	
	VH16 4III QUARTER				,00	3	00	
	VH17 Advance payment ow	ed					,00	Method
PART VM	VM1 January		,00	VM7 July				,00
PAYMENT FOR	VM2 February		,00	VM8 Augus	st			,00
REGISTRATIONS	VM3 March / 1st Quarter		,00 VM9 September / 3rd Quarter				,00	
	VM4 April		,00	VM10 Octob				,00
	VM5 May		,00, ,00	VM11 Nove	mber mber / 4th Quarter			,00,
PART VK	VM6 June / 2nd Quarter							,00
CONTROLLING AND		DATA O	F CONTR Last mo				F	 Extraordinal
Sect. 1 - General	VAT number		of contr	rol Compai	ny name			operations
data								
Sect. 2 - Calculation of tax surplus	VK20 Total of credits transfe							,00
	VK21 Total of debts transfer VK22 Debt tax surplus (VK2							,00
	VK23 Credit tax surplus (VK2							<u>00,</u> 00,
Sez. 3 - Termination	VK24 Surplus of credit tax s	,						,00
of control during the								,00
Data relating to the	VK25 Surplus request for refund on the controlling company VK26 Tax credits used							,00
period of control	VK26 Tax credits used	VK27 Quarterly interest transferred						
		sferred						,00
		sferred						,00 ,00
	VK27 Quarterly interest tran VK28 Advance payment VK30 Output VAT	sferred						
	 VK27 Quarterly interest tran VK28 Advance payment VK30 Output VAT VK31 Deductible VAT 							,00
	 VK27 Quarterly interest tran VK28 Advance payment VK30 Output VAT VK31 Deductible VAT VK32 Interest owed in relation 	on to the quarterly payments						,00 ,00 ,00 ,00
	VK27Quarterly interest transmissionVK28Advance paymentVK30Output VATVK31Deductible VATVK32Interest owed in relationVK33Tax credit used in the	on to the quarterly payments periodic payments						,00 ,00 ,00 ,00 ,00
	VK27Quarterly interest transmissionVK28Advance paymentVK30Output VATVK31Deductible VATVK32Interest owed in relationVK33Tax credit used in the	on to the quarterly payments periodic payments which regard sales made in the	period of (control				,00 ,00 ,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.



TAX CODE

PART VN-VQ

SUPPLEMENTAL DECLARATIONS IN FAVOUR, OMITTED PERIODICAL PAYMENTS

Form	No.	

PART VN			ear	Group Crea	dit surplus	Tax code	5 Form
SUPPLEMENTAL DECLARATIONS IN	VN1	1	2	3	,00		5
AVOUR	VN2				,00		
	VN3				,00		
	VN4				,00		
PART VQ DMITTED PERIODICAL				Difference between periodic VAT due and periodic VAT paid	Difference between potential creater and actual credit		Periodic VAT paid following the communication of irregularity
PAYMENTS		1	2	,00	3 ,0	,00	,0(
	VQ1	der	baid following tax	Accrued credit		Tax code	Form Group
		6	,00	,00	8		9 10
		1					
		1	2	,00	3 ,0	,00	,0
	VQ2				8		
		6	,00	,00	δ		9 10
		1	2		3	4 5	
			2	,00	,0	,00	,01
	VQ3	6	7		8		9 10
			,00	,00			
		1	2		3	4 5	
				,00	,0	00,	,01
	VQ4	6	7		8		9 10
			,00	,00			
		1	2		3	4 5	
	105			,00	,0	0,00	,0(
	VQ5	6	7		8		9 10
			,00	,00			



TAX CODE

Form No.

PART VL

PAYMENT OF ANNUAL TAX, PARTS

FILLED IN

PART VL PAYMENT OF	VI 4		DEBTS	CREDITS	
ANNUAL TAX	VL1	Output VAT (sum of lines VE26 and VJ19)	,00		
Sect. 1 - Calculation	VL2	Deductible VAT (from line VF71)			,00
of VAT due or input	VL3	TAX OWED (VL1 – VL2)	,00		
VAT for the tax period		or			
	VL4	CREDIT TAX (VL2 – VL1)			.00
Sect. 2 - Credit from	VL8	Credit deriving from 2018 return or annual non-transferable credit (*)	1		,00,
previous year	VLO	of which credit refund requested in previous years included in deduction	n following denial of the office (*) 2		,00,
	VL9	Credit set off in form F24	.00		
	VL10	Credit surplus not transferable (*)	,		.00
			1		.00
	VL11	Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 3	322/98 VAT Group (*) ²		.00
	14.40		1		.00
	VL12	Omitted periodical payments	VAT Group (*) 2		,00
Sect. 3 - Calculation			DEBTS	CREDITS	
of output or input VAT relating to all the	VL20	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 the first 3 quarters of 2019 set off in the F24 form	.00		
	VL23	Interest owed in relation to the quarterly payments	,00		
	VL24	Transfers for previous year returned by the controlling company			.00
	VL25	Credit surplus from previous year			,00
	VL26	Refunds requested in previous year, included in deduction following denial of t	the office		,00
	VL27	Tax credit used in the periodic payments and of the account			,00
	VL28	Tax credit used in the periodic payments and of the account, of which credits received by	/ asset management companies		,00
	VL29	EU vehicle payments which regard sales made during the year			.00
			1		
					,00
					_

	VL30	Amoun	t of peri	odic VA	Г								VAT paid foll			_			
				P	eriodic	VAT du	е	Per	riodic VA	T paid		CO	mmunication irregularity	n of		Peri	odic VAT pa dem	id following ta and	ax
			2				,00 3			,	00 4			,(500				,00
	VL31	Amoun	t of deb	ts transf	erred (*)													,00
	VL32	OUTPL	JT VAT												,00				
		or																	
	VL33	INPUT	VAT																,00
	VL34	Tax cre	dit used	l during	the ann	ual retu	rn												,00
	VL35	Refund	s receiv	ed by s	avings r	nanage	ment cor	npanies	s used d	uring the	e annua	ıl return							,00
	VL36	Interest	t owed o	during th	e annu	al returr	ı								,00				
	VL37	Input tax Decree	ceded f Law n. 3	rom savi 51/2001	ngs mar	lagemer	it compan	ies as p	rovided fo	or by art.	8 of				,00				
	VL38						5 + VL36								,00				
	VL39	TOTAL	INPUT	VAT (V	L33 - VI	.37)													,00
	VL40	Payme	nts mad	e follow	ing exc	ess use	of credit												,00
PARTS FILLED IN	VA	VB	VC	VD	VE	VF	٧J	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

	_		TAX CODE				2019 Tax period
			PART VP				
	/	enzia	Periodic VAT pay	rments		Form No.	
		REFERENCE PERIOD	Subcontracting VA	T group payment (art.	73)	Extra	ordinary operations
	VP1	Month Quarterv ^(*)	3	4	5		
TAX PAYMENT	VP2	Total active operations (net of VAT)			3		
	VP3	Total passive operations (net of VAT)					, ,
	VP4	Chargeable VAT		DEB	3TS ,		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		2 ,
	VP14	VAT to be paid		1	3	VAT credit	2 ,

2020 VAT FORM

(*) 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

,00

2

Total tax



Division of taxable opera-

TAX CODE PART VT

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

,00

Revenue Agency

PART VT

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

VT1 tions carried out regarding of VAT numbers Taxable operations regarding on doonsumers 00 Tax 00 Taxable operations regarding holders of VAT numbers Taxable operations regarding on doonsumers Tax 00 Taxable operations regarding on doonsumers Taxable operations regarding on doonsumers Tax 00 VT2 Abruzzo ' 00 Tax 00 VT3 Basilicata 00 00 000 VT4 Bolzano 00 000 000 VT5 Calabria 00 000 000 VT6 Campania 00 000 000 VT8 Fruili Venezia Giulia 00 000 000 VT10 Liguria 00 000 000 VT11 Lombardy 00 000 000 VT14 Piedmont 00 000 000 VT14	V/T4	Division of taxable opera-		3		4
of VAT numbers Taxable operations regarding holders of VAT numbers Iterations regarding end consumers Iterations regarding end consumers Iterations Iterations <thiterations< th=""> Iteration <thi< th=""><th>VII</th><th></th><th></th><th>00</th><th>Tax</th><th>00</th></thi<></thiterations<>	VII			00	Tax	00
Taxable operations regarding holders of VAT numbersTax00Taxable operations regarding end consumersTaxVT2Abruzzo10002VT3Basilicata000000VT4Bolzano0.00000VT5Calabria0.00000VT6Campania0.00000VT7Emilia Romagna0.00000VT8Friuli Venezia Giulia0.00000VT10Liguria0.00000VT11Lombardy0.00000VT13Molise0.00000VT14Molise0.00000VT15Apulia0.00000VT15Sardinia0.00000VT14Sardinia0.00000VT15Sardinia0.00000VT15Sardinia0.00000VT15Sardinia0.00000VT15Sardinia0.00000VT15Texto0.00000VT15Texto0.00000VT15Texto0.00000VT15Texto0.00000VT15Texto0.00000VT15Texto0.00000VT15Texto0.00000VT15Texto0.00000VT15Texto0.00000VT15Texto0.00000VT15Texto0.00000VT15Texto0.00 </th <th></th> <th></th> <th></th> <th></th> <th></th> <th>,</th>						,
Taxable operations regarding end consumers Tax VT2 Abruzzo 000 2 000 VT3 Basilicata 000 000 000 VT4 Bolzano 000 000 000 VT5 Calabria 000 000 000 VT6 Campania 000 000 000 VT7 Emilia Romagna 000 000 000 VT8 Friuli Venezia Giulia 000 000 000 VT10 Liguria 000 000 000 000 VT11 Lombardy 000 <th></th> <th></th> <th></th> <th></th> <th>Tax</th> <th></th>					Tax	
end consumers Iax VT2 Abruzzo 0 2 00 VT3 Basilicata 00 00 00 VT4 Bolzano 00 00 00 VT5 Calabria 00 00 00 VT6 Campania 00 00 00 VT7 Emilia Romagna 00 00 00 VT8 Friuli Venezia Giulia 00 00 00 VT10 Liguria 00 00 00 VT11 Lombardy 00 00 00 VT12 Marche 00 00 00 VT13 Molise 00 00 00 VT14 Piedmont 00 00 00 VT15 Apulia 00 00 00 VT14 Piedmont 00 00 00 VT15 Apulia 00 00 00 VT16 Sardinia <t< th=""><th></th><th></th><th>noiders of VAT numbers</th><th>,00</th><th></th><th>,00</th></t<>			noiders of VAT numbers	,00		,00
VT2 Abruzzo ,00 ,00 VT3 Basilicata ,00 ,00 VT4 Bolzano ,00 ,00 VT5 Calabria ,00 ,00 VT6 Campania ,00 ,00 VT7 Emilia Romagna ,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 Moria ,00 ,00 <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>						
1,00 1,00 1,00 VT4 Bolzano 1,00 000 VT5 Calabria 1,00 000 VT6 Campania 000 000 VT7 Emilia Romagna 000 000 VT8 Friuli Venezia Giulia 000 000 VT9 Lazio 000 000 VT10 Liguria 000 000 VT11 Lombardy 000 000 VT12 Marche 000 000 VT13 Molise 000 000 VT14 Piedmont 000 000 VT15 Apulia 000 000 VT15 Sardinia 000 000 VT17 Sicily 000 000 VT18 Tuscany 000 000 VT19 Trento 000 000 VT21 Asta Valley 000 000	VT2	Abruzzo	1	,00	2	
1,00 1,00 1,00 1,00 1,00 1,00 VT5 Calabria 0,00 0,00 VT6 Campania 0,00 0,00 VT7 Emilia Romagna 0,00 0,00 VT8 Friuli Venezia Giulia 0,00 0,00 VT9 Lazio 0,00 0,00 VT10 Liguria 0,00 0,00 VT11 Lombardy 0,00 0,00 VT12 Marche 0,00 0,00 VT13 Molise 0,00 0,00 VT14 Piedmont 0,00 0,00 VT15 Apulia 0,00 0,00 VT16 Sardinia 0,00 0,00 VT17 Sicily 0,00 0,00 VT18 Tuscany 0,00 0,00 VT19 Trento 0,00 0,00 VT20 Umbria 0,00 0,00 VT21 Aosta Valley 0,00 0,00	VT3	Basilicata		,00		,00
The Campania 1.00 1.00 VT6 Campania .00 .00 VT7 Emilia Romagna .00 .00 VT8 Friuli Venezia Giulia .00 .00 VT9 Lazio .00 .00 VT10 Liguria .00 .00 .00 VT11 Lombardy .00 .00 .00 VT12 Marche .00 .00 .00 VT13 Molise .00 .00 .00 VT14 Piedmont .00 .00 .00 VT15 Apulia .00 .00 .00 VT16 Sardinia .00 .00 .00 VT17 Sicily .00 .00 .00 VT18 Tuscany .00 .00 .00 VT19 Trento .00 .00 .00 VT20 Umbria .00 .00 .00	VT4	Bolzano		,00		,00
VT7 Emilia Romagna ,00 ,00 VT8 Friuli Venezia Giulia ,00 ,00 VT9 Lazio ,00 ,00 VT10 Liguria ,00 ,00 ,00 VT11 Lombardy ,00 ,00 ,00 VT12 Marche ,00 ,00 ,00 VT13 Molise ,00 ,00 ,00 VT14 Piedmont ,00 ,00 ,00 VT15 Apulia ,00 ,00 ,00 VT16 Sardinia ,00 ,00 ,00 VT17 Sicily ,00 ,00 ,00 VT18 Tuscany ,00 ,00 ,00 VT19 Trento ,00 ,00 ,00 VT20 Umbria ,00 ,00 ,00 VT20 Venezia ,00 ,00 ,00	VT5	Calabria		,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	VT6	Campania		,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	VT7	Emilia Romagna		,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	VT8	Friuli Venezia Giulia		,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	VT9	Lazio		,00		,00
T12 Marche	VT10) Liguria		,00		,00
	VT11	Lombardy		,00		,00,
	VT12	Marche		,00		,00,
.00 .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	VT13	Molise		,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	VT14	Piedmont		,00		,00,
.00 .00 .00 VT17 Sicily .00 .00 VT18 Tuscany .00 .00 VT19 Trento .00 .00 VT20 Umbria .00 .00 VT21 Aosta Valley .00 .00	VT15	Apulia		,00		,00,
VT18 Tuscany .00 .00 VT19 Trento .00 .00 VT20 Umbria .00 .00 VT21 Aosta Valley .00 .00	VT16	Sardinia		,00		,00,
VT19 Trento ,00 ,00 VT20 Umbria ,00 ,00 VT21 Aosta Valley ,00 ,00	VT17	' Sicily		,00		,00,
VT20 Umbria .00 .00 VT21 Aosta Valley .00 .00	VT18	Tuscany		,00		,00,
.00 .00 VT21 Aosta Valley .00 .00	VT19	Trento		,00		,00,
,00 ,00	VT20	Umbria		,00		,00,
VT22 Veneto ,00	VT21	Aosta Valley		,00		,00,
	VT22	Veneto		,00		,00,

1

Total taxable operations

2020 VAT FORM

2019 Tax period

,00



VX8

Input VAT to be transferred

TAX CODE **PART VX**

CALCULATION OF VAT DUE OR INPUT VAT

Revenue Agency

VX1	VAT due		
VX2	Input VAT (to be divided up between lines VX4, VX5 und VX6)	1	
	to be transferred to VAT Group (art.70-bis) ²	,00	
VX3	Excess payment (to be divided up between lines VX4, VX5 and VX6)		
	Amount of request refund	1	
	of which to be paid using simplified procedure	,00	
	Reason for the refund Taxpayers entitled to priority 4 Tax for the operations purs to art. 17-ter	suant	
		-	
	Subcontractor Taxpayers ⁶ Guarantee waiver		
	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 r it is not among the companies and non-operative entities pursuant to article 30 of law no. 724 of 23 December	er 1994, and declare	es it is awa
VX4	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 rit is not among the companies and non-operative entities pursuant to article 30 of law no. 724 of 23 December the responsibilities – including those under criminal law – resulting from untruthful statements, as provided for President of the Republic no. 445 of 28 December 2000.	er 1994, and declare or by article 76 of the	es it is awa
VX4	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 ri it is not among the companies and non-operative entities pursuant to article 30 of law no. 724 of 23 December the responsibilities – including those under criminal law – resulting from untruthful statements, as provided for President of the Republic no. 445 of 28 December 2000. 8 SIGNATURE	er 1994, and declare or by article 76 of the	es it is awa Decree c
VX4	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 rit is not among the companies and non-operative entities pursuant to article 30 of law no. 724 of 23 December the responsibilities – including those under criminal law – resulting from untruthful statements, as provided for President of the Republic no. 445 of 28 December 2000.	er 1994, and declare or by article 76 of the Re	es it is awa e Decree d equest ⁹
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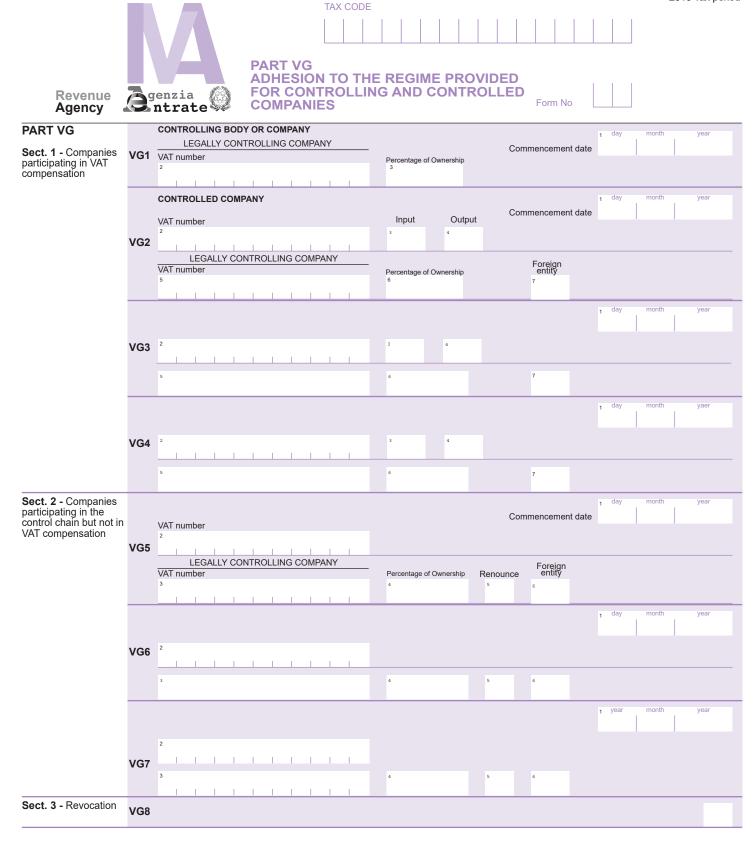
PART VO OPTIONS

Form No.

PART VO COMMUNICATION OF OPTIONS AND	VO1	Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option	1
REVOCATIONS Sect. 1 - Options, waivers and	VO2	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/1999)	Option	1 Revocation 2
revocations for the purpose of VAT	VO3	AGRICULTURE – Art. 34, paragraph 6: Subjects exempted – Art. 34, paragraph 11: Application of the ordinary VAT regime – Art. 34-bis: Application of the ordinary VAT regime	Waiver Option Option	1 Revocation 2 3 Revocation 4 5 Revocation 6
	VO4	Art. 36 - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Oprtion	1 Revocation 2
	VO5	Art. 36 bis - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	Option	1 Revocation 2
	VO6	Art. 74 - paragraph1 - PUBLISHING - Application of the tax on the ba- sis of number of copies sold	Option	1 Revocation 2
	V07	$\ensuremath{\text{Art. 74}}$ - paragraph 6 – ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	Option	1 Revocation 2
	VO8	INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)	Option	1 Revocation 2
	VO9	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995) paragraph 2 paragraph 3 paragraph 3	graph 6 3 Re	paragraph2 paragraph 6 evocations 4 5
	VO10	INTRA-COMMUNITY TRANSFERS ON Options CY EE LV LT MT PL CZ SK	LU NL 9 10 SI HU 24 25	PT SM AT FI SE 11 12 13 14 15 BG RO HR 26 27 28
	VO11	331/1993) Revocations 1 2 3 4 5 6 7 8	9 10 24 25	11 12 13 14 15 26 27 28 28 28
	VO12	Presidential Decree 100/1998)	Option	1 Revocation 2
	VO13	Art. 10 - n. 11 - APPLICATION OF VAT TO single operations all operations TRANSFERS OF INVESTMENT GOLD Transferor Options 1 2 Revocation	3	single operations
	VO14	Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1 Revocation 2
	VO15	VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)	Option	1 Revocation 2
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 Revocation 2
	VO21	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option	1 Revocation 2
	VO22	CALCULATION OF INCOME IN ORDINARY MANNER FOR OTHER AGRICULTURAL ACTIVI- TIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	Option	1 Revocation 2
	VO23	CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL BUSINESS (article 1, paragraph 1093, Law no. 296 of 27.12.2006)	Option	1 Revocation 2
	VO24	CALCULATION OF INCOME FOR COMPANIES COSTITUITED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Option	1 Revocation 2
	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 Revocation 2
	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

TAX	CODE	

Sect. 3 - Options and revocations for both VAT and income tax	VO30	APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option	1	Revocation	2
purposes	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	Revocation	2
	VO32	FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991)	Option	1	Revocation	2
	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	Revocation	2
	VO34	TAX ADVANTAGES FOR YOUNG ENTREPRENEURS AND REDUNDANCY WORKERS (article 27, paragraphs 1 and 2, Decree Law no. 98/2011)	Option	1	Revocation	2 3
	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]	
Sect. 4 - Options and revocation regarding tax on entertainment	VU40	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNER (art. 4, Presidential Decree 544/1999)	Option	1	Revocation	2
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	Revocation	2





TAX CODE

Form No.

VAT 26 PR/2020 SUMMARISING PROSPECTUS

(Reserved for controlling entity or company) PART VS

Revenue Agency

PART VS

PART VS					VAT	number				Extraordi operatio	nary Ins	Last nonth	No	n-opera compar	ating RE	FUND DU AN	RING T 10UNT	HE YEAR	Credit su	rplus
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ect. 3 - Guarantees the controlling ompany	6																			
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VW33 INPUT VAT

VW34 Tax credit used during the annual return

VW40 Payments made following excess use of credit

VW38 TOTAL VAT DUE (VW32 + VW36) – (VW33 + VW34)

VW39 TOTAL INPUT VAT (VW33 + VW34) – (VW32 + VW36)

VW36 Interest owed during the annual return

VAT 26 PR/2020 SUMMARISING PROSPECTUS (RESERVED FOR CONTROLLING ENTITY OR COMPANY) PARTS VV-VW-VY-VZ

TAX CODE

Revenue Agency

Agency		ntrate						
PART VV			CREDITS	DEBTS	Early payment			
PERIODICAL TAX	VV1	January	,00 2	,00				
PAYMENTS OF GROUP	VV2	February	,00	,00				
	VV3	March	,00	,00	3			
	VV4	1st QUARTER	,00	,00	3			
	VV5	April	,00	,00				
	VV6	Мау	,00	,00				
	VV7	June	,00	,00				
	VV8	2nd QUARTER	,00	,00				
	VV9	July	,00	,00				
		August	,00	,00				
		September	,00	,00				
		3rd QUARTER	,00	,00				
		October	,00	,00				
		November	,00	,00				
		December	,00	,00				
	VV16	4th QUARTER	,00	,00				
					Method			
	VH17	Advance payment owed		,00				
PART VW PAYMENT OF ANNUAL	VW1	Output VAT	DEBTS	CREDITS				
TAX OF GROUP Sect. 1 - Calculation	VW2	Deductible VAT	,00		,00			
of VAT due or input	VW3	TAX OWED (VW1 – VW2)	.00	00				
VAT for the tax period		or						
	VW4	CREDIT TAX (VW2 – VW1)			,00			
Sect. 2 - Calculation of output	VW20	Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments to account	DEBTS	CREDITS				
or input VAT	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	e 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	Group participants		,00			
	VW29	EU vehicle payments which regard sales made during the year	,00		.00			
			1		00			
	104/00				,00			
	vvv30	Amount of periodic VAT	Periodic VAT paid following the					
		Periodic VAT due Periodic VAT paid	communication of irregularity	Periodic VAT paid follow demand	wing tax			
		2,00,00,00,4	,00		,00			
	VW31	Omitted periodical payments	,00		,00,			
		OUTPUT VAT	,00		,00			
		or						

(*) 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.

PART VY	VY1	VAT PAYABLE	,00,
CALCULATION OF VAT	VY2	INPUT VAT to be apportion between lines VY4, VY5 and VY6	,00
PAYABLE OR GROUP TAX CREDIT		to be transferred to VAT Group art.70-bis ²	
	VY3	Excess payments to be divided up between lines VY4, VY5 and VY6	,00
		Amount of request refund	,00
	VY4	of which to be paid using simplified procedure ² ,00 VAT Group art.70-bis ³	
	VY5	Amount to be deducted or compensated	,00
	VY6	Amount transferred following tax Tax code of consolidating company	
		consolidation option	,00
PART VZ	VZ1	2017 deductible surplus including it in deduction the following year	,00
DEDUCTIBLE GROUP SUR- PLUSES (PREVIOUS YEARS)	VZ2	2018 deductible surplus including it in deduction the following year	,00
PARTS FILLED IN		VS VV VW VY VZ	