

# MODELLO IVA 2019

## 2019 VAT FORM

Periodo d'imposta 2018  
2018 Tax period

Disclosure on personal data processing under art. 13 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, 426 c/d, Via Cristoforo Colombo – 00145.

**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**

In any moment, the person concerned may obtain confirmation of the existence of provided data and/or verify their use. The person is also entitled, as provided by law, to request the modification of wrong personal data and the completion of incomplete data. These rights may be exercised by submitting a request to: Revenue Agency, 426 c/d, Via Cristoforo Colombo – 00145 – 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](http://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.***

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<b>RETURN TYPE</b>	Correction of existing return <input type="checkbox"/>		Supplementary return <input type="checkbox"/>	
<b>TAXPAYER'S DATA</b>	VAT NUMBER		Craftsman enterprise listed in a professional register 1 <input type="checkbox"/>	
Email address		TELEPHONE OR MOBILE PHONE DIALLING CODE NUMBER		Extraordinary administration or arrangement 2 <input type="checkbox"/>
<b>Natural persons</b>	Surname		Name	
Date of birth giorno mese anno		Municipality (or foreign Country) of birth		Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>
			Province (abbreviation)	
<b>Taxpayers other than non-natural persons</b>	Name or company name			Legal nature <input type="checkbox"/>
<b>DECLARANT DIFFERENT FROM TAXPAYER (agent, official receiver, heir, etc.)</b>	Tax code of the subscriber		Appointment code <input type="checkbox"/>	Tax code of declaring company
Surname		Name		Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>
Date of birth giorno mese anno		Municipality (or foreign Country) of birth		Province (abbreviation)
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"/>
<b>SIGNATURE OF THE RETURN</b>	Indicate the number of forms <input type="text"/>		Sending of telematic notice of automated declaration check to intermediary <input type="checkbox"/>	
The relative boxes to the completed parts are placed at the foot of part VL			Sending of electronic notice to intermediary <input type="checkbox"/>	
Particular situations <input type="checkbox"/>		Code <input type="checkbox"/>	Signature <input type="text"/>	
<b>ENDORSEMENT OF CONFORMITY Reserved for C.A.F. or for the professional</b>	Tax code of the person in charge of the C.A.F.		Tax code of the C.A.F.	
Tax code of the professional		Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997		<b>SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL</b>
<b>SIGNATURE OF ACCOUNTS AUDITING BODY</b>	Subject <input type="checkbox"/>	Tax code <input type="text"/>	SIGNATURE <input type="text"/>	
	Subject <input type="checkbox"/>	Tax code <input type="text"/>	SIGNATURE <input type="text"/>	
	Subject <input type="checkbox"/>	Tax code <input type="text"/>	SIGNATURE <input type="text"/>	
	Subject <input type="checkbox"/>	Tax code <input type="text"/>	SIGNATURE <input type="text"/>	
	Subject <input type="checkbox"/>	Tax code <input type="text"/>	SIGNATURE <input type="text"/>	
<b>UNDERTAKING TO ELECTRONIC SUBMISSION</b>	Tax code of the responsible party			
<b>Reserved for the responsible party</b>	Person who prepared the declaration <input type="checkbox"/>			
Receipt of telematic notice of automated declaration check <input type="checkbox"/>				
Date of the undertaking day month year		SIGNATURE OF RESPONSIBLE PARTY <input type="text"/>		



Revenue Agency

TAX CODE

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

Form. No.

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**PART VA**  
**INFORMATION AND**  
**DATA RELATING TO**  
**THE ACTIVITY**

**Sect. 1 - General**  
**analytical data**

**To be compiled handled by the subject resulting from the extraordinary operations**  
In the event of merger, division, etc. indicate the VAT registration of merged or divided subject, etc. <sup>1</sup> \_\_\_\_\_  
The box must be crossed if the entity transformed continues an activity for VAT purposes <sup>2</sup>

**VA1 To be compiled handled by the assignor in case of extraordinary operations** Credit transferred from VAT/2018 return  
The box must be crossed if the taxpayer has taken part in extraordinary operations <sup>3</sup>  <sup>4</sup> \_\_\_\_\_ ,00

**Reserved for the non-resident in case of passing from a tax representative to the direct identification and vice-versa**  
Indicate the VAT registration number of the previously institute adopted <sup>5</sup> \_\_\_\_\_

**VA2** Indicate the code of the activity performed ACTIVITY CODE <sup>1</sup> \_\_\_\_\_

**VA3 Reserved for official receivers and court-appointed liquidators (to be compiled only for starting year of the procedure)**  
The box must be crossed if the form refers to activity of the first part of the year <sup>1</sup>

**Reserved for the asset management companies (art. 8, Decree Law 351/2001)**

**VA4** Fund name <sup>1</sup> \_\_\_\_\_ Banca d'Italia Number <sup>2</sup> \_\_\_\_\_  
VAT registration number of the substituted asset management company <sup>3</sup> \_\_\_\_\_

**Terminal devices for mobile radiocommunications services with deduction greater than 50%**

	Total taxable amount	Total tax
<b>VA5</b> Purchase of devices <sup>1</sup> _____ ,00 <sup>2</sup> _____ ,00		
Operator services <sup>3</sup> _____ ,00 <sup>4</sup> _____ ,00		

**Sect. 2 - Data**  
**summary relating to**  
**all activities carried**  
**out**

**VA10 Reserved for taxpayers who have benefited from tax concessions for exceptional events**  
Indicate the code taken from "Table of exceptional events" of the instructions <sup>1</sup>

**VA11** Increased considerations as a result of conforming to the parameters for 2017 <sup>1</sup> \_\_\_\_\_ <sup>2</sup> \_\_\_\_\_ ,00  
(taxable amount and tax) \_\_\_\_\_ ,00

**VA12 Reserved for the indication of group credit surplus to ex-controlling companies to be guaranteed**  
Group credit surplus in relation to the year <sup>1</sup> \_\_\_\_\_ Amount which has been settled in 2018 <sup>2</sup> \_\_\_\_\_ ,00

**VA13** Operations carried out in relation to condominiums \_\_\_\_\_ ,00

**VA14 Flat-rate scheme for natural persons carrying out activities of business, trade and professions (art. 1, paragraphs 54 to 89, law no. 190/2014)** Cross the box if it is the last return under ordinary VAT regime 

1	<input type="checkbox"/>
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**VA15** Dummy companies 

1	<input type="checkbox"/>
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**VA16** VAT Group art.70-bis 

1	<input type="checkbox"/>
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**PART VB**  
**DATA RELATING**  
**TO IDENTIFICATION**  
**DETAILS OF FINANCIAL**  
**RELATIONS**

	Tax code <sup>1</sup>	Foreign tax identification code <sup>2</sup>
<b>VB1</b> Name of financial operator <sup>3</sup>		Type of relation <sup>4</sup>
<b>VB2</b>		
<b>VB3</b>		
<b>VB4</b>		
<b>VB5</b>		
<b>VB6</b>		
<b>VB7</b>		





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TAX CODE

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**PART VE**

**ACTIVE OPERATIONS AND CALCULATION OF BUSINESS TURNOVER**

Form No.

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			1	TAXABLE AMOUNT	%	2	TAX
<b>PART VE</b> CALCULATION OF BUSINESS TURNOVER AND THE TAX RELATIVE TO TAXABLE OPERATIONS	VE1						
	VE2			,00	2		,00
	VE3	Transfer of goods to co-operatives and other entities referred to in art. 34, paragraph 2, lett. c) listed in table A, first part, attached to Presidential Decree 633/72 and transfers of goods by exempt agriculturalists who have exceeded the one-third limit (art. 34, paragraph 6), separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax		,00	7,3		,00
	VE4			,00	7,5		,00
	VE5			,00	7,65		,00
	VE6			,00	7,95		,00
	VE7			,00	8,3		,00
	VE8			,00	8,5		,00
	VE9			,00	8,8		,00
	VE10			,00	10		,00
	VE11			,00	12,3		,00
<b>Sect. 2 -</b> Taxable agricultural operations and taxable commercial or professional operations	VE20	Taxable operations that are different from operations indicated in the section 1 separated according to tax rate, taking into account the variations referred to in article 26, and relative taxes		,00	4		,00
	VE21			,00	5		,00
	VE22			,00	10		,00
	VE23			,00	22		,00
<b>Sect. 3 -</b> Total taxable amount and tax	VE24	<b>TOTALS</b> (sum of lines from VE1 to VE11 and from VE20 to VE23)		,00			,00
	VE25	Variations and round-ups of the tax (indicate with a sign +/-)					,00
	VE26	<b>TOTAL</b> (VE24± VE25)					,00
<b>Sect. 4 -</b> Other operations	Operations which contribute to formation of ceiling		1				,00
	Exports		2				,00
	Intra-community sales		3				,00
	Sales to San Marino		4				,00
	Equivalent operations		5				,00
	VE31	Non-taxable operations as a result of declaration of intent					,00
	VE32	Other non-taxable operations					,00
	VE33	Exempt operations (art. 10)					,00
	VE34	Non-taxable operations pursuant to articles 7 to 7-septies					,00
	Operations with application of reverse charge		1				,00
	Sales of scrap and other salvage material		2				,00
	Sales of gold and pure silver		3				,00
	Subcontracting in the building sector		4				,00
	Sales of commercial properties		5				,00
	Sales of cellular phones		6				,00
	Sale of electronic products		7				,00
	Services in construction sector and in related sectors		8				,00
Operations in energy sector		9				,00	
VE36	Non-taxable operations carried as regards earthquake victims					,00	
Operations carried out during the year but taxable in subsequent years		1				,00	
VE37	article 32-bis of Decree Law no. 83/2012	2				,00	
VE38	Operations performed for public administrations pursuant to art. 17-ter					,00	
VE39	(minus) Operations carried out during previous years but with tax payable in 2018					,00	
VE40	(minus) Transfers of depreciable goods and internal transfers					,00	
<b>Sect. 5 -</b> Business turnover	VE50	<b>TURNOVER</b> (sum of lines VE24, from VE30 to VE38, minus VE39 and VE40)					,00

Revenue  
Agency



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**PART VF  
LIABILITY OPERATIONS  
AND ADMISSIBLE  
DEDUCTIBLE VAT**

Form. No.

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PART VF		1 TAXABLE AMOUNT	% 2	TAX	
LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT	VF1				
	VF2				
	VF3				
	VF4				
	VF5				
	VF6				
	VF7				
	VF8				
	VF9				
	VF10				
	VF11				
	VF12				
	VF13				
VF14	Purchases and imports carried out without the payment of tax, with ceiling				
VF15	Other non-taxable purchases, not subject to taxations and carried out under special tax regimes				
VF16	Exempt purchases (art. 10) and non-taxable imports				
VF17	Purchases from parties benefiting from facility schemes	1			
	Art. 1, paragraphs 54 to 89, law no. 190/2014				
	2				
VF18	Purchases and imports not subject to tax carried out by earthquake victims				
VF19	Purchases and imports for which deduction is excluded or reduced (article 19-bis1)				
VF20	Purchases and imports for which the deduction of the tax payable is not admitted				
VF21	Purchases recorded during the year but with the deduction of the tax deferred to	1			
	article 32-bis of Decree Law no. 83/2012				
	2				
VF22	(minus) Purchases recorded in previous year but with VAT payable in 2018				
<b>SECT. 1 - Total amount of purchases carried out in the national territory, of intra-community purchases and imports</b>	<b>VF23 TOTAL PURCHASES AND IMPORTS</b>				
	VF24 Tax adjustments and roundings (indicate with +/- sign)				
	<b>VF25 TOTAL TAX ON TAXABLE PURCHASES AND IMPORTS (VF23 column 2 ± VF24)</b>				
		Taxable amount		Tax	
	<b>Intra-community purchases</b>	1	2		
	<b>VF26 Imports</b>	3	4		
		with payment of VAT		without payment of VAT	
	<b>Purchases from San Marino</b>	5	6		
	<b>Subdivision of total purchases and imports (line VF23):</b>				
	VF27	1 Depreciable goods	2 Non-depreciable capital goods	3 Goods for resale or production of goods and services	4 Other purchases and imports

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**SECT. 3 - Calculation of admissible deductible VAT**
**VF30 METHOD USED FOR CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT**

• travel agencies	1		• associations operating in the agricultural sector	5	
• used goods	2		• travelling shows and minor taxpayers	6	
• exempt operations	3		• connected agricultural activities	7	
• agritourism	4		• agricultural business	8	

**SECT. 3-A**  
Exempt operations

	1	2	3	4	5	6	7	8	9
<b>VF31</b> Purchases classed as occasional taxable operations		Taxable amount .00		Tax .00					
<b>VF32</b> Cross the box if exclusively exempt operations to be carried out in the year 2018	1								
<b>VF33</b> Cross the box if the option referred to in art. 36 bis to be carried out in the year 2018	1								
<b>Data for the calculation of deduction percentage</b>									
Exempt operations relating to investment gold carried out by agents identified by art. 19, par. 3, letter d)									
1		Exempt operations as referred to in art. 10, numbers 1 to 9, that do not constitute part of the activity of the business or are marginal to taxable operations	2		Exempt operations as referred to in art. 10, n. 27-quinquies	3		Depreciable goods and internal exempt transfers	4
	.00		.00		.00			.00	
<b>VF34</b>									
Operation non-subject	5	Operation non-subject as referred to in art 74, par. 1	6	Exempt operations as per art. 19, par. 3, lett. a.bis)	7	Operations as per articles 7 to 7-septies with no deduction entitlement	8		
	.00		.00		.00		.00		
Percentage of deduction (according the decimal next)									
								9	%
<b>VF35</b> VAT not discharged on purchases and imports as referred to in line VF14									.00
<b>VF36</b> Deductible VAT for purchases relating to the gold carried out by agents distinguished from producers and transformers as provided for by art. 19, paragraph 5 bis									.00
<b>VF37 Admissible deductible VAT</b>									.00

**SECT. 3-B**  
Agricultural business (art.34)

	1	TAXABLE AMOUNT	2	TAX
<b>VF38 Reserved for mixed agricultural business - Total taxable different operations</b>		.00		.00
<b>VF39</b>		.00	2	.00
<b>VF40</b>		.00	4	.00
<b>VF41</b>		.00	7,3	.00
<b>VF42</b>		.00	7,5	.00
<b>VF43</b> 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	7,65	.00
<b>VF44</b>		.00	7,95	.00
<b>VF45</b>		.00	8,3	.00
<b>VF46</b>		.00	8,5	.00
<b>VF47</b>		.00	8,8	.00
<b>VF48</b>		.00	10	.00
<b>VF49</b>		.00	12,3	.00
<b>VF50</b> Tax adjustments and roundings (indicate with +/- sign)				.00
<b>VF51 TOTALS</b> Algebraic sum of lines from VF39 to VF50		.00		.00
<b>VF52</b> VAT deductible for operations referred to in line VF38				.00
<b>VF53</b> Deductible amount referred to sales, as well as intra-community sales, of agricultural product as referred to art. 34, paragraph 1, carried out in accordance with article 8, paragraph 1, articles 38 quater and 72				.00
<b>VF54 TOTAL admissible deductible VAT (VF51+VF52+VF53)</b>				.00

**SECT. 3-C**  
Special cases

	1	2
<b>Occasional carrying out of exempt operations or taxable operations</b>		
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		
<b>VF60</b>	1	
		Cross the box if the taxable operations carried out are occasional
		2
<b>VF61</b> 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	
<b>Reserved for agricultural business</b>		
<b>VF6</b> Occasional operations falling within the regime provided for by article 34-bis for connected agricultural activities	1	Taxable amount .00
<b>2</b>		Tax .00

**SECT. 4**  
Admissible deductible VAT

<b>VF70 TOTAL adjustments</b> (indicate with a sign +/-)			.00
<b>VF71 Admissible deductible VAT</b>			.00



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TAX CODE

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

Form No.

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**PART VJ  
CALCULATION  
OF TAX ON  
CERTAIN TYPES OF OPERATIONS**

	1	TAXABLE AMOUNT	2	TAX
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 subjects as provided for by art. 17, par. 2		,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 (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 Importations of industrial gold and pure silver without VAT payment in customs (art. 70, paragraph 5)		,00		,00
VJ12 Purchases of services rendered by subcontractors in the building sector (art. 17, par. 6, lett. a)		,00		,00
VJ13 Purchases of commercial properties (art. 17, par. 6, lett. a-bis)		,00		,00
VJ14 Purchases of cellular phones (art. 17, par. 6, lett. b)		,00		,00
VJ15 Acquisition of electronic products (art. 17, paragraph 6, let. c)		,00		,00
VJ16 Purchases of services in construction sector and in related sectors (art. 17, paragraph 6, letter a-ter)		,00		,00
VJ17 Purchases of energy sector goods and services (art. 17, paragraph 6, letter d-bis, d-ter and d-quater)		,00		,00
VJ18 Purchases by subjects pursuant to art. 17-ter		,00		,00
VJ19 <b>TOTAL TAX</b> (sum of lines from VJ1 to VJ18)				,00

**PART VI  
DECLARATIONS OF  
INTENT RECEIVED**

Data regarding transferee or customer  
V.A.T. registration no.

1

V11 Protocol number

2  -

V12

1

2  -

V13

1

2  -

V14

1

2  -

V15

1

2  -

V16

1

2  -





TAX CODE

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Revenue Agency

**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					
<b>PART VH</b> 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						
	<b>PART VM</b> 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			
<b>PART VM</b> 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					
<b>PART VK</b> CONTROLLING AND CONTROLLED COMPANY	DATA OF CONTROLLING COMPANY											
	Sect. 1 - General data	VK1	VAT number	1	Last month of control	2	Company name	3	Extraordinary operations	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			
		VK24	Surplus of credit tax set off						,00			
		VK25	Surplus request for refund on the controlling company						,00			
	Sez. 3 - Termination of control during the year Data relating to the period of control	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			
		<b>PART VN</b> SUPPLEMENTARY STATEMENTS CREDITS	VN1	Year	1	Group	2	Credit enhancement	3	Tax code	4	Module
	VN2						,00					
	VN3						,00					
	VN4						,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

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**PART VL**  
**PAYMENT OF ANNUAL TAX, PARTS**  
**FILLED IN**

Form No. 

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PART VL PAYMENT OF ANNUAL TAX		DEBITS		CREDITS													
<b>Sect. 1 - Calculation of VAT due or input VAT for the tax period</b>	<b>VL1</b> Output VAT (sum of lines VE26 and VJ20)																
	<b>VL2</b> Deductible VAT (from line VF71)																
	<b>VL3</b> TAX OWED (VL1 – VL2) or																
	<b>VL4</b> CREDIT TAX (VL2 – VL1)																
<b>Sect. 2 - Credit from previous year</b>	<b>VL8</b> Credit deriving from 2017 return or annual non-transferable credit (*) <i>of which credit refund requested in previous years included in deduction following denial of the office (*)</i>			<sup>1</sup>	<sup>2</sup>												
	<b>VL9</b> Credit set off in form F24																
	<b>VL10</b> Credit surplus not transferable (*)																
	<b>VL11</b> Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98 <i>VAT Group (*)</i>			<sup>1</sup>	<sup>2</sup>												
<b>Sect. 3 - Calculation of output or input VAT relating to all the activities carried out</b>	<b>VL20</b> Refunds requested during the year (art. 38-bis, paragraph 2)																
	<b>VL21</b> Amount of credits transferred (*)																
	<b>VL22</b> VAT credit resulting from the first 3 quarters of 2018 set off in the F24 form																
	<b>VL23</b> Interest owed in relation to the quarterly payments																
	<b>VL24</b> Transfers for previous year returned by the controlling company																
	<b>VL25</b> Credit surplus from previous year																
	<b>VL26</b> Refunds requested in previous year, included in deduction following denial of the office																
	<b>VL27</b> Tax credit used in the periodic payments and of the account																
	<b>VL28</b> Tax credit used in the periodic payments and of the account, of which credits received by asset management companies																
	<b>VL29</b> EU vehicle payments which regard sales made during the year																
	<b>VL30</b> Amount of periodic VAT			<sup>1</sup>													
		Periodic VAT due	<sup>2</sup>	Periodic VAT paid	<sup>3</sup>												
	<b>VL31</b> Amount of debts transferred (*)																
	<b>VL32</b> OUTPUT VAT or																
	<b>VL33</b> INPUT VAT																
<b>VL34</b> Tax credit used during the annual return																	
<b>VL35</b> Refunds received by savings management companies used during the annual return																	
<b>VL36</b> Interest owed during the annual return																	
<b>VL37</b> Input tax ceded from savings management companies as provided for by art. 8 of Decree Law n. 351/2001																	
<b>VL38</b> TOTAL VAT DUE (VL32 - VL34 - VL35 + VL36)																	
<b>VL39</b> TOTAL INPUT VAT (VL33 - VL37)																	
<b>VL40</b> Payments made following excess use of credit																	
<b>PARTS FILLED IN</b>	<b>VA</b>	<b>VB</b>	<b>VC</b>	<b>VD</b>	<b>VE</b>	<b>VF</b>	<b>VJ</b>	<b>VI</b>	<b>VH</b>	<b>VM</b>	<b>VK</b>	<b>VN</b>	<b>VL</b>	<b>VT</b>	<b>VX</b>	<b>VO</b>	<b>VG</b>

(\*) 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



TAX CODE

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





TAX CODE

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Revenue Agency

**PART VO  
OPTIONS**

Form No.

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**PART VO  
COMMUNICATION OF  
OPTIONS AND  
REVOICATIONS**  
**Sect. 1 - Options,  
waivers and  
revocations for the  
purpose of VAT**

<b>VO1</b>	<b>Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS</b>	<b>Option</b>	1	<input type="checkbox"/>																												
<b>VO2</b>	<b>QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/1999)</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
	<b>AGRICULTURE</b>																															
	– Art. 34, paragraph 6: Subjects exempted	<b>Waiver</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO3</b>	– Art. 34, paragraph 11: Application of the ordinary VAT regime	<b>Option</b>	3	<input type="checkbox"/>	<b>Revocation</b>	4	<input type="checkbox"/>																									
	– Art. 34-bis: Application of the ordinary VAT regime	<b>Option</b>	5	<input type="checkbox"/>	<b>Revocation</b>	6	<input type="checkbox"/>																									
<b>VO4</b>	<b>Art. 36 - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO5</b>	<b>Art. 36 bis - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO6</b>	<b>Art. 74 - paragraph 1 - PUBLISHING - Application of the tax on the basis of number of copies sold</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO7</b>	<b>Art. 74 - paragraph 6 – ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO8</b>	<b>INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO9</b>	<b>TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995)</b>	<b>Options</b>	1	<input type="checkbox"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>	<b>Revocations</b>	4	<input type="checkbox"/>	5	<input type="checkbox"/>																			
<b>VO10</b>	<b>INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (art. 41, DECREE LAW 331/1993)</b>	<b>Options</b>	1	<input type="checkbox"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>	4	<input type="checkbox"/>	5	<input type="checkbox"/>	6	<input type="checkbox"/>	7	<input type="checkbox"/>	8	<input type="checkbox"/>	9	<input type="checkbox"/>	10	<input type="checkbox"/>	11	<input type="checkbox"/>	12	<input type="checkbox"/>	13	<input type="checkbox"/>	14	<input type="checkbox"/>	15	<input type="checkbox"/>
<b>VO11</b>		<b>Revocations</b>	1	<input type="checkbox"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>	4	<input type="checkbox"/>	5	<input type="checkbox"/>	6	<input type="checkbox"/>	7	<input type="checkbox"/>	8	<input type="checkbox"/>	9	<input type="checkbox"/>	10	<input type="checkbox"/>	11	<input type="checkbox"/>	12	<input type="checkbox"/>	13	<input type="checkbox"/>	14	<input type="checkbox"/>	15	<input type="checkbox"/>
<b>VO12</b>	<b>TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO13</b>	<b>Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD</b>	<b>Options</b>	1	<input type="checkbox"/>	2	<input type="checkbox"/>	<b>Revocation</b>	3	<input type="checkbox"/>	<b>Intermediary</b>	<b>Option</b>	4	<input type="checkbox"/>																			
<b>VO14</b>	<b>Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO15</b>	<b>VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO20</b>	<b>ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO21</b>	<b>ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO22</b>	<b>CALCULATION OF INCOME IN ORDINARY MANNER FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986)</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO23</b>	<b>CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL BUSINESS (article 1, paragraph 1093, Law no. 296 of 27.12.2006)</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO24</b>	<b>CALCULATION OF INCOME FOR COMPANIES CONSTITUTED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO25</b>	<b>DETERMINATION OF INCOME IN ORDINARY MEANS FOR ENERGY PRODUCTION ACTIVITIES FROM RENEWABLE SOURCES (ART. 1, PARAGRAPH 423, L.N. 23/12/2005, N. 266)</b>	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																									
<b>VO26</b>	<b>KEEPING VAT REGISTERS WITHOUT SEPARATE INDICATION OF COLLECTIONS AND PAYMENTS FOR MINOR BUSINESS (ART. 18, PARAGRAPH 5, PRESIDENTIAL DECREE N. 600/1973)</b>	<b>Option</b>	1	<input type="checkbox"/>																												

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

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<b>Sect. 3</b> - Options and revocations for both VAT and income tax purposes	<b>VO30</b>	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"/>
	<b>VO31</b>	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"/>
	<b>VO32</b>	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"/>
	<b>VO33</b>	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"/>
	<b>VO34</b>	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 3	<input type="checkbox"/> <input type="checkbox"/>
<b>Sect. 4</b> - Options and revocation regarding tax on entertainment	<b>VO40</b>	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"/>
<b>Sect. 5</b> - Options and revocation regarding IRAP	<b>VO50</b>	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"/>



Revenue Agency

TAX CODE

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

Form No

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**PART VG**

**Sect. 1 - Companies participating in VAT compensation**

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

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

<b>VG5</b>	<b>LEGALLY CONTROLLING COMPANY</b>			1 day month year Commencement date
	<b>LEGALLY CONTROLLING COMPANY</b>			
	VAT number 2	Percentage of Ownership 3	Foreign entity 7	
<b>VG6</b>	<b>LEGALLY CONTROLLING COMPANY</b>			1 day month year Commencement date
	<b>LEGALLY CONTROLLING COMPANY</b>			
	VAT number 2	Percentage of Ownership 3	Foreign entity 7	
<b>VG7</b>	<b>LEGALLY CONTROLLING COMPANY</b>			1 year month year Commencement date
	<b>LEGALLY CONTROLLING COMPANY</b>			
	VAT number 2	Percentage of Ownership 3	Foreign entity 7	

**Sect. 3 - Revocation**

<b>VG8</b>				
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Revenue Agency

TAX CODE

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VAT 26 PR/2019 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										
						,00		,00								
													ANNUAL REFUND			
	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											
						,00		,00								
VS2						,00		,00								
VS3						,00		,00								
VS4						,00		,00								
VS5						,00		,00								
VS6						,00		,00								
VS7						,00		,00								
VS8						,00		,00								
VS9						,00		,00								
VS10						,00		,00								
VS11						,00		,00								
VS12						,00		,00								

  

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

  

VS30	Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13.12.1979)	
		,00

**Sect. 2 - Summary data**

**Sect. 3 - Guarantees of the controlling company**





