

MODELLO IVA 2021

2021 VAT FORM

Periodo d'imposta 2020
2020 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.

Legal basis

The legal basis of the processing is to be identified in the exercise of public powers related to the performance of the aforementioned activities (liquidation, assessment and collection) of which the Revenue Agency is invested (Article 6, §1 letter e) of the Regulations), based on the provisions of sector regulations. The Italian Presidential Decree no. 322 of 22 July 1998 establishes the procedures for filing income, regional business production and value added tax returns, pursuant to Art. 3, paragraph 136 of Italian Law no. 662.

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.

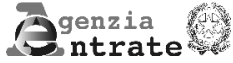
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RETURN TYPE	Correction of existing return <input type="checkbox"/>		Supplementary return <input type="checkbox"/>	
TAXPAYER'S DATA	VAT NUMBER		Craftsman enterprise listed in a professional register 1 <input type="checkbox"/>	
	Email address		Extraordinary administration or arrangement 2 <input type="checkbox"/>	
Natural persons	Surname		Name	
	Date of birth giorno mese anno		Municipality (or foreign Country) of birth	
Taxpayers other than non-natural persons	Name or company name		Sex (cross the relative box)(a) M <input type="checkbox"/> F <input type="checkbox"/>	
			Province (abbreviation)	
DECLARANT DIFFERENT FROM TAXPAYER (agent, official receiver, heir, etc.)	Tax code of the subscriber		Appointment code	
	Surname		Tax code of declaring company	
SIGNATURE OF THE RETURN	Date of birth giorno mese anno		Name	
	Municipality (or foreign Country) of birth		Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>	
	Province (abbreviation)			
	Art. 74 bis <input type="checkbox"/>		Date of nomination day month year	
ENDORSEMENT OF CONFORMITY Reserved for C.A.F. or for the professional	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"/>			
	Indicate the number of forms		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"/>	
SIGNATURE OF ACCOUNTS AUDITING BODY	Exemption from endorsement of conformity Code		Signature	
	Particular situations <input type="checkbox"/>			
	Tax code of the person in charge of the C.A.F.		Tax code of the C.A.F.	
	Tax code of the professional		SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL	
	Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997			
	Subject		Tax code	
UNDERTAKING TO ELECTRONIC SUBMISSION Reserved for the responsible party	Subject		Tax code	
	Subject		Tax code	
	Subject		Tax code	
	Subject		Tax code	
	Subject		Tax code	
	Subject		Tax code	
UNDERTAKING TO ELECTRONIC SUBMISSION Reserved for the responsible party	Tax code of the responsible party		Person who prepared the declaration <input type="checkbox"/>	
	Receipt of telematic notice of automated declaration check <input type="checkbox"/>		Receipt of other telematic communications <input type="checkbox"/>	
	Date of the undertaking day month year		SIGNATURE OF RESPONSIBLE PARTY	

TAX CODE

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Revenue
Agency



PART VB
IDENTIFICATION DATA OF FINANCIAL
RELATIONSHIPS

Form. No.

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PART VB
DATA RELATING
TO IDENTIFICATION
DETAILS OF FINANCIAL
RELATIONS

	1 Tax code	2 Foreign tax identification code		4 Type of relation
VB1	Name of financial operator			
VB2				
VB3				
VB4				
VB5				
VB6				
VB7				

TAX CODE

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

Form No.

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Revenue
Agency**PART VC**

	CEILING USED	2020 TAX YEAR				2019 TAX YEAR	
		1 INTERNAL OR FOR INTRA-COMM. PURCHASES.	2 FOR IMPORTS	3 BUSINESS TURNOVER	4 EXPORTS	5 BUSINESS TURNOVER	6 EXPORTS
EXPORTERS AND ASSOCIATED OPERATORS	VC1 JAN	,00	,00	,00	,00	,00	,00
PURCHASES AND IMPORTS WITHOUT THE APPLICATION OF VALUE ADDED TAX RELATING TO ALL ACTIVITIES CARRIED OUT	VC2 FEB	,00	,00	,00	,00	,00	,00
	VC3 MAR	,00	,00	,00	,00	,00	,00
	VC4 APR	,00	,00	,00	,00	,00	,00
	VC5 MAY	,00	,00	,00	,00	,00	,00
	VC6 JUN	,00	,00	,00	,00	,00	,00
	VC7 JULY	,00	,00	,00	,00	,00	,00
	VC8 AUG	,00	,00	,00	,00	,00	,00
	VC9 SEP	,00	,00	,00	,00	,00	,00
	VC10 OCT	,00	,00	,00	,00	,00	,00
	VC11 NOV	,00	,00	,00	,00	,00	,00
	VC12 DEC	,00	,00	,00	,00	,00	,00
	VC13 TOTAL	,00	,00	,00	,00	,00	,00

VC14 CEILING AVAILABLE AS OF 01 JANUARY 2020

Method adopted for the calculation of the ceiling during 2020

2

CALENDAR

3

MONTHLY

1

,00

**PART VD
TRANSFER OF VAT
CREDIT BY
ASSET MANAGE-
MENT COMPANIES**(Art. 8 of Decree
Law n. 351/2001)Sect. 1 - Transferring
company - List of
transferee companies
or body

VD1 TOTAL OF THE CREDIT TRANSFERRED					
TAX CODE	AMOUNT	TAX CODE	AMOUNT	TAX CODE	AMOUNT
VD2 1	2	VD12 1	2		
	,00	VD13	,00		
VD3	,00	VD14	,00		
VD4	,00	VD15	,00		
VD5	,00	VD16	,00		
VD6	,00	VD17	,00		
VD7	,00	VD18	,00		
VD8	,00	VD19	,00		
VD9	,00	VD20	,00		
VD10	,00	VD21	,00		
VD11	,00				

Sect. 2 - Company or
transferring body -
List of ceding compa-
nies

TAX CODE	AMOUNT	TAX CODE	AMOUNT
VD31 1	2	VD41 1	2
VD32	,00	VD42	,00
VD33	,00	VD43	,00
VD34	,00	VD44	,00
VD35	,00	VD45	,00
VD36	,00	VD46	,00
VD37	,00	VD47	,00
VD38	,00	VD48	,00
VD39	,00	VD49	,00
VD40	,00	VD50	,00

VD51 TOTAL OF CREDITS RECEIVED

1

,00

VD52 Surplus credit from previous return (from VD56 of the return related the year 2019)

,00

VD53 Total of surplus (VD51+VD52)

,00

VD54 Amount used to reduce VAT payments

,00

VD55 Amount used to set off on F24 form

,00

VD56 Surplus credit

,00



Revenue Agency

TAX CODE

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PART VF
LIABILITY OPERATIONS
AND ADMISSIBLE
DEDUCTIBLE VAT

Form. No.

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PART VF

LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT

SECT. 1 - Total amount of purchases carried out in the national territory, of intra-community purchases and imports

	1 TAXABLE AMOUNT	% 2	TAX
VF1			
VF2	,00	2	,00
VF3	,00	4	,00
VF4	,00	5	,00
VF5	,00	6	,00
VF6	,00	7,3	,00
VF7	,00	7,5	,00
VF8	,00	7,65	,00
VF9	,00	7,95	,00
VF10	,00	8,3	,00
VF11	,00	8,5	,00
VF12	,00	8,8	,00
VF13	,00	10	,00
VF14	,00	12,3	,00
VF15	,00	22	,00
VF15	Purchases and imports carried out without the payment of tax, with ceiling		
VF16	Other non-taxable purchases, not subject to taxations and carried out under special tax regimes ¹		
VF16	Exempt purchases and non-taxable imports ²		
VF17	Purchases from parties benefiting from facility schemes ¹		
	Art. 1, paragraphs 54 to 89, law no. 190/2014		
	² ,00		
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 ,00		
VF22	(minus) Purchases recorded in previous year but with VAT payable in 2020		

SECT. 2 - Total purchases and imports, total tax, intra-community purchases, imports and purchases from san marino

VF23	TOTAL PURCHASES AND IMPORTS			,00		,00		
VF24	Tax adjustments and roundings (indicate with +/- sign)					,00		
VF25	TOTAL TAX ON TAXABLE PURCHASES AND IMPORTS (VF23 column 2 ± VF24)					,00		
	Taxable amount			Tax				
	Intra-community purchases	1	,00	2	,00	,00		
VF26	Taxable amount			Tax				
	Imports	3	,00	4	,00	,00		
	with payment of VAT			without payment of VAT				
	Purchases from San Marino	5	,00	6	,00	,00		
	Subdivision of total purchases and imports (line VF23):							
VF27	1	Depreciable goods	2	Non-depreciable capital goods	3	Goods for resale or production of goods and services	4	Other purchases and imports
		,00		,00		,00		,00

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

• travel agencies	1	<input type="checkbox"/>	• travelling shows and minor taxpayers	6	<input type="checkbox"/>
• used goods	2	<input type="checkbox"/>	• connected agricultural activities	7	<input type="checkbox"/>
• exempt operations	3	<input type="checkbox"/>	• agricultural business	8	<input type="checkbox"/>
• agritourism	4	<input type="checkbox"/>	• wine tourism	9	<input type="checkbox"/>
• associations operating in the agricultural sector	5	<input type="checkbox"/>	• oil tourism	10	<input type="checkbox"/>

SECT. 3-A

Exempt operations

		1	Taxable amount	2	Tax							
VF31	Purchases classed as occasional taxable operations		,00		,00							
VF32	Cross the box if exclusively exempt operations to be carried out in the year 2020	1	<input type="checkbox"/>									
VF33	Cross the box if the option referred to in art. 36 bis to be carried out in the year 2020	1	<input type="checkbox"/>									
Data for the calculation of deduction percentage												
Exempt operations relating to investment gold carried out by agents identified by art. 19, par. 3, letter d)		1	,00	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	,00	Exempt operations as referred to in art. 10, n. 27-quinquies	3	,00	Depreciable goods and internal exempt transfers	4	,00
VF34	Operation non-subject	5	,00	Operation non-subject as referred to in art 74, par. 1	6	,00	Exempt operations as per art. 19, par. 3, lett. a.bis)	7	,00	Operations as per articles 7 to 7-septies with no deduction entitlement	8	,00
	Transactions exempt from Art. 124 of Italian Legislative Decree 34/2020	9	,00							Percentage of deduction (according the decimal next)	10	%
VF35	VAT not discharged on purchases and imports as referred to in line VF15											,00
VF36	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
VF37	Admissible deductible VAT											,00

SECT. 3-B

Agricultural business (art.34)

		1	TAXABLE AMOUNT	%	2	TAX
VF38	Reserved for mixed agricultural business - Total taxable different operations		,00			,00
VF39			,00	2		,00
VF40			,00	4		,00
VF41			,00	6		,00
VF42	Taxable agricultural operations as referred to in section 1 and 2 of part VE separated according to percentage of compensation, net of the variation in decrease, for the calculation of the flat-rate deduction VAT		,00	7,3		,00
VF43			,00	7,5		,00
VF44			,00	7,65		,00
VF45			,00	7,95		,00
VF46			,00	8,3		,00
VF47			,00	8,5		,00
VF48			,00	8,8		,00
VF49			,00	10		,00
VF50			,00	12,3		,00
VF51	Tax adjustments and roundings (indicate with +/- sign)					,00
VF52	TOTALS Algebraic sum of lines from VF39 to VF51		,00			,00
VF53	VAT deductible for operations referred to in line VF38					,00
VF54	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
VF55	TOTAL admissible deductible VAT (VF52+VF53+VF54)					,00

SECT. 3-C

Special cases

Occasional carrying out of exempt operations or taxable operations						
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						
VF60		1	<input type="checkbox"/>			
	Cross the box if the taxable operations carried out are occasional	2	<input type="checkbox"/>			
VF61	If occasional sales of used goods have been made with the application of the margin regime (Decree Law no. 41/1995), cross the box	1	<input type="checkbox"/>			
Reserved for agricultural business						
VF62	Occasional operations falling within the regime provided for by article 34-bis for connected agricultural activities	1		Taxable amount	2	
			,00			,00

SECT. 4

Admissible deductible VAT

VF70	TOTAL adjustments (indicate with a sign +/-)					,00
VF71	Admissible deductible VAT					,00



Revenue Agency

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															
VL1 Output VAT (sum of lines VE26 and VJ19)		,00																
VL2 Deductible VAT (from line VF71)				,00														
VL3 TAX OWED (VL1 – VL2) or		,00																
VL4 CREDIT TAX (VL2 – VL1)				,00														
Sect. 2 - Credit from previous year	VL8 Credit deriving from 2019 return or annual non-transferable credit (*) of which credit refund requested in previous years included in deduction following denial of the office (*)		1	,00														
			2	,00														
	VL9 Credit set off in form F24		,00															
	VL10 Credit surplus not transferable (*)			,00														
	VL11 Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98			1	,00													
			VAT Group (*)	2	,00													
VL12 Omitted periodical payments			1	,00														
			2	,00														
Sect. 3 - Calculation of output or input VAT relating to all the activities carried out		DEBITS		CREDITS														
	VL20 Refunds requested during the year (art. 38-bis, paragraph 2)		,00															
	VL21 Amount of credits transferred (*)		,00															
	VL22 VAT credit resulting from the first 3 quarters of 2020 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 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 Amount of periodic VAT																	
		2	Periodic VAT due	3	Periodic VAT paid													
			,00	4	Periodic VAT paid following the communication of irregularity													
					,00	5												
						Periodic VAT paid following tax demand												
						,00												
	VL31 Amount of debts transferred (*)					,00												
VL32 OUTPUT VAT				,00														
or																		
VL33 INPUT VAT					,00													
VL34 Tax credit used during the annual return					,00													
VL35 Refunds received by savings management companies used during the annual return					,00													
VL36 Interest owed during the annual return				,00														
VL37 Input tax ceded from savings management companies as provided for by art. 8 of Decree Law n. 351/2001				,00														
VL38 TOTAL VAT DUE (VL32 - VL34 - VL35 + VL36)				,00														
VL39 TOTAL INPUT VAT (VL33 - VL37)					,00													
VL40 Payments made following excess use of credit					,00													
VL41			1	Difference between periodic VAT due and periodic VAT paid	2													
				,00	Difference between potential credit and actual credit													
					,00													
PARTS FILLED IN	VA	VB	VC	VD	VE	VF	VJ	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

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PART VP
Periodic VAT payments

Form No.

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

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

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



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

VO1	Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option	1	<input type="checkbox"/>	
VO2	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/1999)	Option	1	<input type="checkbox"/>	Revocation
	AGRICULTURE				
	– Art. 34, paragraph 6: Subjects exempted	Waiver	1	<input type="checkbox"/>	Revocation
	– Art. 34, paragraph 11: Application of the ordinary VAT regime	Option	3	<input type="checkbox"/>	Revocation
	– Art. 34-bis: Application of the ordinary VAT regime	Option	5	<input type="checkbox"/>	Revocation
VO3					
VO4	Art. 36 - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Option	1	<input type="checkbox"/>	Revocation
VO5	Art. 36 bis - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	Option	1	<input type="checkbox"/>	Revocation
VO6	Art. 74 - paragraph 1 - PUBLISHING - Application of the tax on the basis of number of copies sold	Option	1	<input type="checkbox"/>	Revocation
VO7	Art. 74 - paragraph 6 – ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	Option	1	<input type="checkbox"/>	Revocation
VO8	INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)	Option	1	<input type="checkbox"/>	Revocation
VO9	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995)				
		Options	1	<input type="checkbox"/>	2
					3
		Revolutions	4	<input type="checkbox"/>	5
					6
VO10	INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (art. 41, DEGREE LAW 331/1993)	Options			
			BE	DE	DK
			EL	ES	FR
			GB	IE	LU
			NL	PT	SM
			AT	FI	SE
			CY	EE	LV
			LT	MT	PL
			CZ	SK	SI
			HU	BG	RO
			HR		
VO11		Revolutions	1	2	3
			4	5	6
			7	8	9
			10	11	12
			13	14	15
			16	17	18
			19	20	21
			22	23	24
			25	26	27
			28		
VO12	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)	Option	1	<input type="checkbox"/>	Revocation
VO13	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD				
		single operations	all operations	single operations	
		Transferor	Options	1	2
					3
		Revocation			4
		Intermediary	Option		
VO14	Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1	<input type="checkbox"/>	Revocation
VO15	VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)	Option	1	<input type="checkbox"/>	Revocation
VO16	PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES)	Options			
			BE	DE	DK
			EL	ES	FR
			GB	IE	LU
			NL	PT	SM
			AT	FI	SE
			CY	EE	LV
			LT	MT	PL
			CZ	SK	SI
			HU	BG	RO
			HR		
			16	17	18
			19	20	21
			22	23	24
			25	26	27
			28		

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

VO20	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option	1	<input type="checkbox"/>	Revocation
VO21	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option	1	<input type="checkbox"/>	Revocation
VO22	CALCULATION OF INCOME IN ORDINARY MANNER FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	Option	1	<input type="checkbox"/>	Revocation
VO23	CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL BUSINESS (article 1, paragraph 1093, Law no. 296 of 27.12.2006)	Option	1	<input type="checkbox"/>	Revocation
VO24	CALCULATION OF INCOME FOR COMPANIES CONSTITUTED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Option	1	<input type="checkbox"/>	Revocation
VO25	DETERMINATION OF INCOME IN ORDINARY MEANS FOR ENERGY PRODUCTION ACTIVITIES FROM RENEWABLE SOURCES (ART. 1, PARAGRAPH 423, L.N. 23/12/2005, N. 266)	Option	1	<input type="checkbox"/>	Revocation
VO26	KEEPING VAT REGISTERS WITHOUT SEPARATE INDICATION OF COLLECTIONS AND PAYMENTS FOR MINOR BUSINESS (ART. 18, PARAGRAPH 5, PRESIDENTIAL DECREE N. 600/1973)	Option	1	<input type="checkbox"/>	Revocation

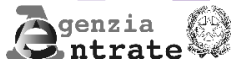
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Sect. 3 - Options and revocations for both VAT and income tax purposes	VO30	APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option 1 <input type="checkbox"/>	Revocation 2 <input type="checkbox"/>
	VO31	TRADE UNIONS AND LABOUR ASSOCIATIONS OPERATING IN AGRICULTURE Calculation of VAT and income in the ordinary manner (art. 78, paragraph 8, Law 413/1991)	Option 1 <input type="checkbox"/>	Revocation 2 <input type="checkbox"/>
	VO32	FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991)	Option 1 <input type="checkbox"/>	Revocation 2 <input type="checkbox"/>
	VO33	LUMP-SUM SCHEME FOR NATURAL PERSONS PERFORMING ACTIVITIES OF ENTERPRISE, ARTS, AND PROFESSIONS Determination of VAT and of income in the ordinary ways (art. 1, paragraphs 54 to 89, law no. 190/2014)	Option 1 <input type="checkbox"/>	Revocation 2 <input type="checkbox"/>
	VO34	TAX ADVANTAGES FOR YOUNG ENTREPRENEURS AND REDUNDANCY WORKERS (article 27, paragraphs 1 and 2, Decree Law no. 98/2011)	Option 1 <input type="checkbox"/>	Revocation 2 <input type="checkbox"/> 3 <input type="checkbox"/>
	VO35	WINE TOURISM ACTIVITY Determination of VAT and income in ordinary ways (Art. 1, paragraphs 502 to 505, law no. 205 of 2017)	Option 1 <input type="checkbox"/>	
	VO36	OIL TOURISM BUSINESS ACTIVITY Determination of VAT and income in the ordinary ways (Art. 1, paragraphs 513 and 514 of Italian Law No. 160/2019)	Option 1 <input type="checkbox"/>	
Sect. 4 - Options and revocation regarding tax on entertainment	VO40	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNER (art. 4, Presidential Decree 544/1999)	Option 1 <input type="checkbox"/>	Revocation 2 <input type="checkbox"/>
Sect. 5 - Options and revocation regarding IRAP	VO50	CALCULATION OF THE TAXABLE BASE FOR IRAP ON THE PART OF PUBLIC ENTITIES WHO ALSO CARRY OUT COMMERCIAL ACTIVITIES (art.10-bis, paragraph 2, Legislative Decree n. 446/1997 and subsequent modifications)	Option 1 <input type="checkbox"/>	Revocation 2 <input type="checkbox"/>

TAX CODE

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Revenue Agency



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

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

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

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

Sect. 3 - Revocation

VG8					
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TAX CODE

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Revenue Agency

VAT 26 PR/2021 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

VS	VAT number	Extraordinary operations	Last month	Non-operating company	REFUND DURING THE YEAR AMOUNT		Credit surplus
	1				2	3	
VS1						.00	.00
	7	8	9	10	11	12	
		Credit surplus set off		Guarantee waiver		ANNUAL REFUND	
		Reason		Amount		Priority reimbursement	
		Tax for the operations pursuant to art. 17-ter					
VS2						.00	.00
	7	8	9	10	11	12	
VS3						.00	.00
	7	8	9	10	11	12	
VS4						.00	.00
	7	8	9	10	11	12	
VS5						.00	.00
	7	8	9	10	11	12	
VS6						.00	.00
	7	8	9	10	11	12	
VS7						.00	.00
	7	8	9	10	11	12	
VS8						.00	.00
	7	8	9	10	11	12	
VS9						.00	.00
	7	8	9	10	11	12	
VS10						.00	.00
	7	8	9	10	11	12	
VS11						.00	.00
	7	8	9	10	11	12	
VS12						.00	.00
	7	8	9	10	11	12	



TAX CODE

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**VAT 26 PR/2021 SUMMARISING PROSPECTUS
(RESERVED FOR CONTROLLING ENTITY OR COMPANY)
PARTS VV-VW-VY-VZ**

PART VV		CREDITS	DEBTS	Early payment
PERIODICAL TAX PAYMENTS OF GROUP	VV1 January	,00	,00	
	VV2 February	,00	,00	
	VV3 March	,00	,00	
	VV4 1st QUARTER	,00	,00	
	VV5 April	,00	,00	
	VV6 May	,00	,00	
	VV7 June	,00	,00	
	VV8 2nd QUARTER	,00	,00	
	VV9 July	,00	,00	
	VV10 August	,00	,00	
	VV11 September	,00	,00	
	VV12 3rd QUARTER	,00	,00	
	VV13 October	,00	,00	
	VV14 November	,00	,00	
	VV15 December	,00	,00	
	VV16 4th QUARTER	,00	,00	
	VV17 Advance payment owed		,00	Method
PART VW		DEBTS	CREDITS	
PAYMENT OF ANNUAL TAX OF GROUP	VW1 Output VAT	,00		
Sect. 1 - Calculation of VAT due or input VAT for the tax period	VW2 Deductible VAT		,00	
	VW3 TAX OWED (VW1 - VW2) or	,00		
	VW4 CREDIT TAX (VW2 - VW1)		,00	
Sect. 2 - Calculation of output or input VAT	Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments to account	DEBTS	CREDITS	
	VW20	,00		
	VW21 Credit surpluses transferred from non-operative companies	,00		
	VW22 VAT credit resulting from the first 3 quarters of 2020 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 2019 set off in Form F24	,00		
	VW25 Credit not request for refund resulting from Prospectus VAT 26 PR for 2019		,00	
	VW26 Refunds requested in previous year, included in deduction following denial of the office		,00	
	VW27 Tax credit used in the periodical payments and of the account		,00	
	VW28 Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98	Group participants 2 ,00	1 ,00	
	VW29 EU vehicle payments which regard sales made during the year		,00	
	VW30 Amount of periodic VAT			
		Periodic VAT due 2 ,00	Periodic VAT paid 3 ,00	Periodic VAT paid following the communication of irregularity 4 ,00
				Periodic VAT paid following tax demand 5 ,00
	VW31 Omitted periodical payments			,00
	VW32 OUTPUT VAT	,00		
	or			
	VW33 INPUT VAT		,00	
	VW34 Tax credit used during the annual return		,00	
	VW36 Interest owed during the annual return	,00		
	VW38 TOTAL VAT DUE (VW32 + VW36) - (VW33 + VW34)	,00		
	VW39 TOTAL INPUT VAT (VW33 + VW34) - (VW32 + VW36)		,00	
	VW40 Payments made following excess use of credit		,00	
	VW41	Difference between periodic VAT due and periodic VAT paid 1 ,00	Difference between potential credit and actual credit 2 ,00	

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

