



Revenue Agency

# VAT 2007 FORM

Tax period 2006

Information regarding the processing of personal data under article 13 of Legislative Decree no. 196 of 2003

**Legislative Decree No. 196 of the June 30, 2003 "The code for the protection of personal data", provides for a system of protection for the processing carried out on personal data. A summary of how the data contained in the communication will be used and what rights are granted to citizens is outlined below.**

## Purposes of processing

The Ministry of the Economy and Finance and the Revenue Agency inform you, on their behalf and on behalf of other persons obliged to do so, that in the return there is personal data that will be processed by the Ministry of the Economy and Finance and the Revenue Agency, as well as by intermediaries identified by legislation (Tax Assistance Centres, trade associations and professionals) for the purposes of payment, assessment and collection of taxes and that, to this end, certain data may be published as per article 66-bis of Presidential Decree No. 633 of 1972.

The data in the possession of the Ministry of the Economy and Finance and the Revenue Agency may be communicated to other public entities (for example Municipalities, I.N.P.S.) where legislation provides for this, or when such communication is necessary in order for them to carry out their institutional functions, subject to this being communicated to the Guarantor beforehand.

The same information may also be communicated to private or public economic entities where the law provides for this.

## Personal data

The data requested in the return must be supplied to prevent the application of administrative and, in some instances, criminal sanctions.

## Method of processing

The return may be delivered to an intermediary provided for by legislation (CAF [Tax Assistance Centres], trade associations, professionals) who sends the data to the Ministry of the Economy and Finance and the Revenue Agency. The data will mainly be processed electronically and with logical systems that are adequate to the achievement of the objectives, which will also be pursued by checking the data indicated in the returns:

- with other data in the possession of the Ministry of the Economy and Finance and the Revenue Agency, also if provided, as required by law, by other subjects;
- with data in the possession of other entities (such as banks, social security and insurance institutions, chambers of commerce, Motor Vehicle Registration Offices / P.R.A.).

## Data controllers

When the said data is made available to them and falls under their direct control, the Ministry of the Economy and Finance, the Revenue Agency and the intermediaries become "the data controllers for the processing of the personal data".

In particular the following persons are "data controllers":

- the Ministry of the Economy and Finance and the Revenue Agency, at whose offices a list of the "data processors" is kept and this list may be viewed on request;
- if they take advantage of the right to appoint "data processors", the intermediaries must supply details as to the identity of the data processors, to the person concerned.

## Persons responsible for data processing

"Data controllers" may make use of the services of others designated "responsible".

In particular, the Revenue Agency makes use of the services of the company So.ge.i. S.p.a. as the external entity responsible for data processing, in its capacity as technological partner to which the management of the information system of the Tax Register is entrusted.

## Taxpayer's rights

The person (taxpayer) concerned, in terms of article 7 of Legislative Decree No. 196/2003, may view his personal data at the premises of the data controller or the data processor in order to verify the use to which it is being put or if necessary, to correct or update it within the limits provided for by law, or to cancel it or oppose its processing, where it is being processed illegally.

These rights may be exercised upon request to:

- Ministry of the Economy and Finance, Via XX Settembre 97 – 00187 Roma;
- Revenue Agency – Via Cristoforo Colombo, 426 c/d – 00145 Roma.

## Consent

The Ministry of the Economy and Finance and the Revenue Agency, in their capacity as public entities, do not need to obtain the consent of the persons concerned in order to process their personal data.

Intermediaries do not need to acquire consent for processing of personal data, as their conferment is required by law.

***This information is given generally on behalf of all the data controllers referred to above.***

Tax code grid

RETURN TYPE

Correction of existing return, Supplementary return in favour, Supplementary return

TAXPAYER'S DATA

VAT REGISTRATION, Craftsman enterprises listed in a professional register, Extraordinary administration or arrangement, Email address, TELEPHONE number, FAX number

Individuals

Surname, Name, Sex, Date of birth, Town (or foreign Country) of birth, Registered address or (if different) Tax domicile, Town, Province (initial), Town code, Suburb (Hamlet), street and street number, ZIP code

Taxpayers different from individuals

Name or company name, Legal nature, Registered office, Town, Province (initial), Town code, Suburb (Hamlet), street and street number, ZIP code, Tax domicile, Town, Province (initial), Town code, Suburb (Hamlet), street and street number, ZIP code

Non-resident persons

Foreign country of residence, Foreign country code, VAT registration number in foreign state, Tax code attributed to a permanent organisation

DECLARANT DIFFERENT FROM TAXPAYER

(agent, official receiver, heir, etc.)

Tax code of the subscriber, Appointment code, Tax code of declaring company, Surname, Name, Sex, Date of birth, Town (or foreign Country) of birth, Province (initial), ZIP code, Town (or foreign country) of registered address, Suburb (Hamlet), street and street number, Telephone, Art. 74 bis, Date of nomination, Starting date of the procedure or death of the taxpayer, Date of termination of the procedure, Procedure not yet concluded

DOMICILE FOR NOTIFICATION OF ACTS

Tax code, Surname (or office), Name, Town, Province (initial), Town code, ZIP code, Type (street, square, etc.) Address, Street number, Suburb (hamlet), Foreign state (reserved for overseas residents), Foreign country code, Federated state, province, county, Place of residence, Overseas address

SIGNATURE OF THE RETURN

Indicate the number of forms, The relative boxes to the completed parts are placed at the foot of part VL

Signature

SIGNATURE OF THE CONTROLLING BODY OR COMPANY

Signature

TAX CODE

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**UNDERTAKING  
TO  
ELECTRONIC  
SUBMISSION**

Reserved for  
intermediary

Tax code of the intermediary

C.A.F. registration no

Undertaking to submit electronically the return

Date of the  
undertaking

day

month

year

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**SIGNATURE OF  
INTERMEDIARY**

**ENDORSEMENT  
OF CONFOR-  
MITY**

Reserved for C.A.F.  
or for the profession-  
al

Tax code of the person in charge of  
the C.A.F.

Tax code of the C.A.F.

Tax code of the of the professional

Endorsement is issued as provided for in  
art. 35 of Legislative Decree no. 241/1997

**SIGNATURE OF THE PERSON IN CHARGE OF THE  
C.A.F. OR THE PROFESSIONAL**



Revenue Agency

TAX CODE

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**PART VA  
INFORMATION RELATING TO THE  
ACTIVITY**

Form N.

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

**Sect. 1 - General  
analytical data**

**To be compiled handled by the entity resulting from the extraordinary operations**  
In the event of merger, division, etc. indicate the VAT registration of merged or division entity, etc. 1

The box must be crossed if the entity transformed continues an activity for VAT purposes 2

**VA1 To be compiled handled by the assignor in case of extraordinary operations** Credit transferred from VAT/2006 return  
The box must be crossed if the taxpayer has taken part in extraordinary operations 3  4 .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 5

**VA2** Indicate the code of the activity performed ACTIVITY CODE 1

**Apportion the total of purchases and imports (line VF20) in the following amounts:**

**VA3** 1 Depreciable goods 2 Non-depreciable capital goods 3 Goods designated for resale or for the production of goods and services 4 Other purchases and imports  
.00 .00 .00 .00

**VA4** The box must be crossed in case of sub-supply operations 1

**VA5 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 1

**VA6 Reserved for the savings management society (art. 8, Decree Law 351/2001)**  
Fund name 1 Banca d'Italia number 2

**VA7** Occasional operations falling under the regime provided for by article 34-bis for connected agricultural activities Taxable amount 1 .00 Tax 2 .00

**Sect. 2 - Coexistence  
of several special  
VAT systems. Special  
cases**

**The section is to be completed only if there is another special regime, which requires part VG to be completed**

**VA20** The box must be crossed if the exempt operations carried out are occasional or they deal exclusively operations provided for by numbers from 1 to 9 of art.10, which do not fall under the activity of the business or are peripheral to taxable operations 1

**VA21** The box must be crossed if occasional sales of used goods have been made using the special margin system (Decree Law no. 41/1995) 1

**Sect. 3 - Summary of  
data relating to all ac-  
tivities carried out**

**VA30** Intra-community operations Sales of goods 1 .00 Performance of services 2 .00

**VA31** Intra-community purchases of good Taxable 1 .00 Tax 2 .00

**VA32** Imports Taxable 1 .00 Tax 2 .00

**VA33** Exports 1 .00

**Transactions with the Republic of San Marino:**

**VA34** Total amount of transfers of goods to agents from San Marino 1 .00

**VA35** Total amount of purchases of goods made without paying of VAT 1 .00 with paying of VAT 2 .00

**Intra-community tran-  
sactions,  
mports,  
exports and transac-  
tions with the Repu-  
blic of San Marino**

**Sect. 4 - Data  
summary relating to  
all activities carried  
out**

**VA40 Reserved for taxpayers who have benefited from tax concessions for exceptional events**  
Indicate the code taken from "Table of exceptional events" of the instructions 1

**VA41** Increased considerations as a result of conforming to the parameters for 2005 (taxable amount and tax) 1 .00 2 .00

**VA42** Extra payments due in compliance with sectorial studies for 2006 (taxable amount and tax) 1 .00 2 .00

**VA43 Reserved for the indication of group credit surplus to ex-controlling companies to be guaranteed**  
Group credit surplus in relation to the year 1 Amount which has been settled in 2006 2 .00

**VA44** Operations carried out in relation to condominiums .00

**VA45 Exemption regime in accordance with article 32-bis** Adjustment of deduction, article 19-bis2  
Cross the box if the last return under ordinary VAT regime 1  2 .00



Revenue Agency

TAX CODE

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

Form No.

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<b>PART VB</b> MINIMUM TAXPAYERS	<b>VB1</b> Indicate the business turnover or cross the box if there are no active operations	1	2	,00
	<b>VB2</b> Total tax payable relating to all taxable operations			,00
	<b>VB3</b> Percentage to the flat-rate of the tax	73%	60%	84%
	<b>VB4</b> Flat-rate tax (to be carried forward to line VL1) (line VB2 x percentage line VB3)			,00

		CEILING USED					
		2006 TAX YEAR			2005 TAX YEAR		
		1 INTERNAL OR FOR INTRA-COMM. PURCHASES,	2 FOR IMPORTS	3 BUSINESS TURNOVER	4 EXPORTS	5 BUSINESS TURNOVER	6 EXPORTS
<b>PART VC</b> EXPORTERS AND ASSOCIATED OPERATORS	<b>VC1</b> JAN	,00	,00	,00	,00	,00	,00
	<b>VC2</b> FEB	,00	,00	,00	,00	,00	,00
	<b>VC3</b> MAR	,00	,00	,00	,00	,00	,00
	<b>VC4</b> APR	,00	,00	,00	,00	,00	,00
	<b>VC5</b> MAY	,00	,00	,00	,00	,00	,00
	<b>VC6</b> JUN	,00	,00	,00	,00	,00	,00
	<b>VC7</b> JULY	,00	,00	,00	,00	,00	,00
	<b>VC8</b> AUG	,00	,00	,00	,00	,00	,00
	<b>VC9</b> SEP	,00	,00	,00	,00	,00	,00
	<b>VC10</b> OCT	,00	,00	,00	,00	,00	,00
	<b>VC11</b> NOV	,00	,00	,00	,00	,00	,00
	<b>VC12</b> DIC	,00	,00	,00	,00	,00	,00
	<b>VC13</b> TOTAL	,00	,00	,00	,00	,00	,00
<b>VC14</b>	CEILING AVAILABLE AS OF JANUARY 1, 2006						1
	Method adopted for the calculation of the ceiling during 2006						2
							3

<b>PART VD</b> TRANSFER OF VAT CREDIT ON THE PART OF BY SAVINGS MANAGEMENT INSTITUTIONS (Art. 8 of Decree Law n.351/2001)	<b>VD1</b> TOTAL OF THE CREDIT TRANSFERRED				,00
		TAX CODE	AMOUNT	TAX CODE	AMOUNT
	<b>VD2</b> 1		2		,00
	<b>VD3</b>				,00
	<b>VD4</b>				,00
	<b>VD5</b>				,00
	<b>VD6</b>				,00
	<b>VD7</b>				,00
	<b>VD8</b>				,00
	<b>VD9</b>				,00
	<b>VD10</b>				,00
<b>VD11</b>				,00	
<b>Sect. 1 - Transferring company - List of transferee companies or body</b>		TAX CODE	AMOUNT	TAX CODE	AMOUNT
	<b>VD12</b> 1		2		,00
	<b>VD13</b>				,00
	<b>VD14</b>				,00
	<b>VD15</b>				,00
	<b>VD16</b>				,00
	<b>VD17</b>				,00
	<b>VD18</b>				,00
	<b>VD19</b>				,00
	<b>VD20</b>				,00
	<b>VD21</b>				,00
<b>Sect. 2 - Transferee body or company - List of transferor companies</b>		TAX CODE	AMOUNT	TAX CODE	AMOUNT
	<b>VD31</b> 1		2		,00
	<b>VD32</b>				,00
	<b>VD33</b>				,00
	<b>VD34</b>				,00
	<b>VD35</b>				,00
	<b>VD36</b>				,00
	<b>VD37</b>				,00
	<b>VD38</b>				,00
	<b>VD39</b>				,00
	<b>VD40</b>				,00
<b>VD41</b> 1		2		,00	
<b>VD42</b>				,00	
<b>VD43</b>				,00	
<b>VD44</b>				,00	
<b>VD45</b>				,00	
<b>VD46</b>				,00	
<b>VD47</b>				,00	
<b>VD48</b>				,00	
<b>VD49</b>				,00	
<b>VD50</b>				,00	
<b>VD51</b>	TOTAL OF CREDITS RECEIVED				1
<b>VD52</b>	Surplus credit from previous return (from VD56 of the return related the year 2005)				,00
<b>VD53</b>	Total of surplus (VD51+VD52)				,00
<b>VD54</b>	Amount used to reduce VAT payments				,00
<b>VD55</b>	Amount used to set off on F24 form				,00
<b>VD56</b>	Surplus credit				,00



TAX CODE

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Revenue Agency

**PARTS VE-VF**  
**CALCULATION OF BUSINESS TURNOVER,**  
**ACTIVE AND LIABILITIES OPERATIONS**

Form N.

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PART VE		1	TAXABLE AMOUNT	%	2	TAX	
<b>CALCULATION OF BUSINESS TURNOVER AND THE TAX RELATIVE TO TAXABLE OPERATIONS</b>	<b>VE1</b>						
	<b>VE2</b>		.00	2		.00	
	<b>VE3</b>		.00	4		.00	
<b>Sect. 1 - Conferring of agricultural products and transfers by exempt agriculturalists (in the case of the limit being exceeded by more than a third)</b>	<b>VE4</b>	Transfer of goods to co-operatives and other entities referred to in art. 34 paragraph 2 point c) listed in Table A, first part, attached to Presidential Decree 633/72 and transfers of goods by exempt agriculturalists that they 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		.00	
	<b>VE5</b>		.00	7,3		.00	
	<b>VE6</b>		.00	7,5		.00	
	<b>VE7</b>		.00	8,3		.00	
	<b>VE8</b>		.00	8,5		.00	
	<b>VE9</b>		.00	8,8		.00	
	<b>VE10</b>	TOTALS (sum of lines from VE1 to VE9)	.00	12,3		.00	
	<b>VE11</b>	Variations and round-ups of the tax (indicate with a sign +/-)				.00	
	<b>VE12</b>	TOTAL (VE10 ± VE11)				.00	
<b>Sect. 2 - Taxable agricultural operations (art. 34, paragraph 1) and taxable commercial or professional operations</b>	<b>VE20</b>	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	
	<b>VE21</b>		.00	10		.00	
	<b>VE22</b>		.00	20		.00	
	<b>VE23</b>	TOTALS (sum of lines from VE20 to VE22)	.00			.00	
	<b>VE24</b>	Variations and round-ups of the tax (indicate with a sign +/-)				.00	
	<b>VE25</b>	TOTAL (VE23 ± VE24)				.00	
<b>Sect. 3 - Other operations</b>	<b>VE30</b>	Non-taxable operations referred to in paragraph 1, articles 8, point a) and b), 8-bis and 9, intra-community operations and operations referred to in art. 41 and 58 of the Decree Law 331/1993	.00				
	<b>VE31</b>	Non-taxable operations after declaration of intent	.00				
	<b>VE32</b>	Other non-taxable operations	.00				
	<b>VE33</b>	Exempt operations (art. 10)	.00				
	<b>VE34</b>	Transfers of scrap and other salvage materials referred to in art. 74	.00				
	<b>VE35</b>	Operations carried out as per paragraphs 5 and 6 of article 17 of which services supplied by subcontractors in the construction sector	.00				
	<b>VE36</b>	Non-taxable operations carried as regards earthquake victims	.00				
	<b>VE37</b>	Operations carried out during the year but with tax payable in subsequent years	.00				
	<b>VE38</b>	(minus) Operations carried out during previous year but with tax payable in 2006	.00				
	<b>VE39</b>	(minus) Transfers of depreciable goods and internal transfers	.00				
<b>Sect. 4 - Business turnover and total tax</b>	<b>VE40</b>	TURNOVER (sum of lines VE10, VE23 and from VE30 to VE37 minus VE38 and VE39)	.00				
	<b>VE41</b>	TOTAL TAX ON TAXABLE OPERATIONS (sum of lines VE12 and VE25) to be carried forward to line VL1				.00	
<b>PART VF</b>			<b>1</b>	<b>TAXABLE AMOUNT</b>	<b>%</b>	<b>2</b>	<b>TAX</b>
<b>TOTAL AMOUNT OF PURCHASES CARRIED OUT IN THE NATIONAL TERRITORY, OF INTRA-COMMUNITY PURCHASES AND IMPORTS</b>	<b>VF1</b>		.00	2		.00	
	<b>VF2</b>		.00	4		.00	
	<b>VF3</b>		.00	7		.00	
	<b>VF4</b>	Taxable purchases and imports (excluding those that referred to in lines VF17 and VF18) 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	
	<b>VF5</b>		.00	7,5		.00	
	<b>VF6</b>		.00	8,3		.00	
	<b>VF7</b>		.00	8,5		.00	
	<b>VF8</b>		.00	8,8		.00	
	<b>VF9</b>		.00	10		.00	
	<b>VF10</b>		.00	12,3		.00	
	<b>VF11</b>		.00	20		.00	
	<b>VF12</b>	TOTALS (sum of lines from VF1 to VF11)	.00			.00	
	<b>VF13</b>	Purchases and imports carried out without the payment of tax, with ceiling	.00				
	<b>VF14</b>	Other non-taxable purchases, not subject to taxations and carried out under special tax regimes	.00				
	<b>VF15</b>	Exempt purchases (art. 10) and non-taxable imports	.00				
	<b>VF16</b>	Purchases and imports not subject to tax carried out by earthquake victims	.00				
	<b>VF17</b>	Purchases and imports for which the deduction of the tax payable is not admitted	.00				
	<b>VF18</b>	Purchases recorded during the year but with the deduction of the tax deferred to subsequent year	.00				
	<b>VF19</b>	(minus) Purchases recorded in previous year but with VAT payable in 2006	.00				
	<b>VF20</b>	TOTAL OF PURCHASES AND IMPORTS (sum of lines from VF12 to VF18 minus VF19)	.00				
	<b>VF21</b>	Variations and round-ups of the tax (indicate with a sign +/-)				.00	
	<b>VF22</b>	TOTAL TAX ON PURCHASES AND TAXABLE IMPORTS (VF12 ± VF21)				.00	



Revenue Agency

TAX CODE

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**PART VG  
ADMISSIBLE DEDUCTIBLE VAT**

Form N.

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PART VG CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT		CROSS THE BOX RELATING TO THE METHOD USED FOR THE CALCULATIONS OF ADMISSIBLE DEDUCTIBLE VAT	
	• travel agencies (Sect. 1)	1	<input type="checkbox"/>
	• used goods (Sect. 2)	2	<input type="checkbox"/>
	• exempt operations (Sect. 3)	3	<input type="checkbox"/>
	• farm holidays (Sect. 4)	4	<input type="checkbox"/>
	• associations operating in the agricultural sector (Sect. 4)	5	<input type="checkbox"/>
	• travelling shows and minor taxpayers (Sect. 4)	6	<input type="checkbox"/>
	• connected agricultural activities (Sect. 4)	7	<input type="checkbox"/>
	• agricultural business (Sect. 5)	8	<input type="checkbox"/>
<b>Sect. 1 - Travel agencies (art. 74 ter)</b>	<b>VG1</b> Cost credit relating to the previous year (from line VG3 of the declaration related the year 2005)		.00
	<b>VG2</b> Gross taxable base		.00
	or		
	<b>VG3</b> Cost credit to be carried forward to the following year		.00
<b>Sect. 2 - Special tax regime for used goods (Decree Law 41/1995)</b>	<b>VG20</b> Negative margin relating to the previous year (from line VG22 of the declaration related the year 2005)		.00
	<b>VG21</b> Overall gross margin		.00
	<b>VG22</b> Negative margin to be carried forward to the following year		.00
<b>Sect. 3 - Exempt operations</b>	<b>VG30</b> If the exempt operations, referred to in line VE33, are occasional, or operations as provided for by numbers from 1 to 9 of art. 10, which do not come under the activity proper of the business or are marginal to taxable operations, cross the box	1	<input type="checkbox"/>
	<b>VG31</b> Cross the box if the taxable operations are occasional and	1	<input type="checkbox"/>
	<b>VG32</b> indicate the taxable amount and the tax relating to purchases allocated to taxable operations	1	.00
	<b>VG33</b> Cross the box if exclusively exempt operations to be carried out in the year 2006 (see instructions)	1	<input type="checkbox"/>
	<b>VG34</b> Cross the box if the option referred to in art. 36 to be carried out in the year 2006	1	<input type="checkbox"/>
<b>Data for the calculation of percentage of deduction</b>			
	<b>VG35</b> 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
	Operation non-subject as referred to in art 7	5	.00
	Operation non-subject as referred to in art 74, par. 1	6	.00
	Percentage of deduction (according the decimal next)	7	%
	<b>VG36</b> VAT not discharged on purchases and imports as referred to in line VF13		.00
	<b>VG37</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>VG38</b> Admissible deductible VAT		.00
<b>Sect. 4 - Flat-rate calculation of tax or reduction of taxable base</b>	<b>VG40</b> Businesses in the farm holidays sector (art. 5, Law 413/1991) - Admissible deductible VAT		.00
	<b>VG41</b> Associations operating in the agriculture sector (art. 78, Law 413/1991) - Admissible deductible VAT		.00
	<b>VG42</b> Concessionary tax regimes for travelling shows and minor taxpayers (art.74 quater, paragraph 5)	1	TAXABLE AMOUNT
	Reduction of taxable base and of relating tax	2	TAX
			.00
	<b>VG43</b> Connected agricultural activities (article 34-bis)		.00
<b>Sect. 5 - Agricultural enterprises (art.34)</b>		1	TAXABLE AMOUNT
	<b>VG50</b> Reserved for mixed agricultural enterprises - Total taxable different operations	2	TAX
	<b>VG51</b>		.00
	<b>VG52</b>		.00
	<b>VG53</b>		.00
	<b>VG54</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
	<b>VG55</b>		.00
	<b>VG56</b>		.00
	<b>VG57</b>		.00
	<b>VG58</b>		.00
	<b>VG59</b>		.00
	<b>VG60</b> Variations and round-ups of the tax (indicate with a sign +/-)		.00
	<b>VG61</b> TOTALS Algebraic sum of lines from VG51 to VG60		.00
	<b>VG62</b> VAT deductible for operations referred to in line VG50		.00
	<b>VG63</b> Deductible amount referred to transfers, as well as intra-community transfers, of agricultural produce as referred to art. 34, paragraph 1, carried out in accordance with articles 8, paragraph 1, 38 quater and 72		.00
	<b>VG64</b> TOTAL admissible deductible VAT (VG61+VG62+VG63)		.00
<b>Sect. 6 - Admissible deductible VAT</b>	<b>VG70</b> TOTAL adjustments (indicate with a sign +/-)		.00
	<b>VG71</b> Admissible deductible VAT [(line VF 22 or VG38 or VG40 or VG41 or VG42 or VG43 or VG63 or VG64) ±VG70] to be carried forward to VL4		.00

Revenue  
Agency

TAX CODE

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

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

		1	TAXABLE AMOUNT	2	TAX
<b>VJ1</b>	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
<b>VJ2</b>	Withdrawals of goods from VAT deposits (art. 50-bis, par. 6, Decree Law n. 331/1993)		,00		,00
<b>VJ3</b>	Purchases of goods and by non-resident agents as provided for by art. 17, par. 3		,00		,00
<b>VJ4</b>	Operations as referred to in art. 74, paragraph 1, lett. e)		,00		,00
<b>VJ5</b>	Commission paid by travel agencies to their intermediaries (art. 74-ter, paragraph 8)		,00		,00
<b>VJ6</b>	Domestic purchases of goods as referred to in art. 74, par. 7 and 8		,00		,00
<b>VJ7</b>	Domestic purchases of investment gold and of pure silver (art. 17, paragraph 5)		,00		,00
<b>VJ8</b>	Purchases of taxable investment gold owing to option (art. 17, paragraph 5)		,00		,00
<b>VJ9</b>	Intra-community purchases of goods and supply of services as provided for by art. 40, par. 4-bis, 5, 6 and 8 of Decree Law n. 331/1993 (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)		,00		,00
<b>VJ10</b>	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
<b>VJ11</b>	Imports of industrial gold and pure silver without paying the VAT at custom (art. 70, paragraph 5)		,00		,00
<b>VJ12</b>	Purchases of truffles from occasional sellers without a VAT registration number (article 1, paragraph 109, Law no. 311/2004)		,00		,00
<b>VJ13</b>	Purchases of services rendered by subcontractors in the construction sector (art. 17, par. 6)		,00		,00
<b>VJ14</b>	<b>TOTAL TAX</b> (sum of lines from VJ1 to VJ13) to be carried forward to VL2				,00

**PART VH**  
**SUMMARIZING**  
**PERIODIC PAYMENTS**  
**FOR ALL THE ACTIVITIES**  
**CARRIED OUT**  
**or**  
**DEBTS AND CREDITS**  
**TRANSFERRED TO**  
**CONTROLLING AND**  
**CONTROLLED**  
**COMPANIES**

	1	CREDITS	2	DEBTS		CREDITS	DEBTS
<b>VH1</b>		,00		,00	<b>VH7</b>	,00	,00
<b>VH2</b>		,00		,00	<b>VH8</b>	,00	,00
<b>VH3</b>		,00		,00	<b>VH9</b>	,00	,00
<b>VH4</b>		,00		,00	<b>VH10</b>	,00	,00
<b>VH5</b>		,00		,00	<b>VH11</b>	,00	,00
<b>VH6</b>		,00		,00	<b>VH12</b>	,00	,00
					<b>VH13</b>	Advance payment owed	,00

**PART VK**  
**CONTROLLING AND CON-**  
**TROLLED COMPANY**  
**Sect. 1-Data relative to**  
**the controlling company**

	VAT REGISTRATION NUMBER	LAST MONTH OF CONTROL	COMPANY NAME
<b>VK1</b>	1	2	3

<b>VK20</b>	Total of credits transferred	,00	<b>VK24</b>	Surplus of credit tax set off	,00
<b>VK21</b>	Total of debts transferred	,00	<b>VK25</b>	Surplus request for refund on the controlling company	,00
<b>VK22</b>	Debt tax surplus (VK21-VK20)	,00	<b>VK26</b>	Tax credits used	,00
<b>VK23</b>	Credit tax surplus (VK20-VK21)	,00	<b>VK27</b>	Quarterly interest transferred	,00
<b>VK30</b>	VAT relating to taxable operations				,00
<b>VK31</b>	VAT on certain types of operations				,00
<b>VK32</b>	Admissible VAT deduction				,00
<b>VK33</b>	VAT deductible for occasional operations falling under the regime provided for by article 34-bis				,00
<b>VK34</b>	Interest owed in relation to the quarterly payments				,00
<b>VK35</b>	Interest owed following amendment				,00
<b>VK36</b>	Tax credit used in the periodic payments				,00
<b>VK37</b>	Payments following amendment, inclusive of the interest				,00
<b>VK38</b>	Supplementary tax payments				,00
<b>VK39</b>	Account re-accredited from the controlling company				,00

SIGNATURE OF THE CONTROL-  
LING ENTITY OR COMPANY

Signature

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TAX CODE

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

**PART VT**

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

		1	2
<b>VT1</b>	<b>Division of taxable operations carried out regarding end consumers and holders of VAT numbers</b>	Total taxable operations .00	Total tax .00
	Taxable operations regarding end consumers	3 .00	4 Tax .00
	Taxable operations regarding holders of VAT numbers	5 .00	6 Tax .00
		Taxable operations regarding end consumers	
			Tax
VT2	Abruzzo	1 .00	2 .00
VT3	Basilicata	.00	.00
VT4	Bolzano	.00	.00
VT5	Calabria	.00	.00
VT6	Campania	.00	.00
VT7	Emilia Romagna	.00	.00
VT8	Friuli Venezia Giulia	.00	.00
VT9	Lazio	.00	.00
VT10	Liguria	.00	.00
VT11	Lombardia	.00	.00
VT12	Marche	.00	.00
VT13	Molise	.00	.00
VT14	Piemonte	.00	.00
VT15	Puglia	.00	.00
VT16	Sardegna	.00	.00
VT17	Sicilia	.00	.00
VT18	Toscana	.00	.00
VT19	Trento	.00	.00
VT20	Umbria	.00	.00
VT21	Valle d'Aosta	.00	.00
VT22	Veneto	.00	.00

**PART VX**

CALCULATION OF VAT  
TO BE PAID OR OF TAX  
CREDIT

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

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

(\*) The parts in italics refer only to controlling or controlled companies who have opted for the group VAT payment procedure as per article 73 last paragraph



Revenue Agency

PART VO  
OPTIONS

TAX CODE

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Form N.

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**PART VO**  
COMMUNICATION OF OP-  
TIONS AND REVOCATIONS

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

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

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

**Sect. 4** - Options regarding tax on entertainment

**Sect. 5** - Options regarding IRAP

<b>VO1</b>	<b>Art. 19 bis 2</b> - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option 1	<input type="checkbox"/>																																																												
<b>VO2</b>	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/99)	Option 1	<input type="checkbox"/>																																																												
	<b>AGRICULTURE</b>	Waiver 1	<input type="checkbox"/>																																																												
	- Art. 34, paragraph 6: Exempted or simplified agricultural	Revocation 2	<input type="checkbox"/>																																																												
<b>VO3</b>	- Art. 34, paragraph 11: Application of the ordinary VAT regime	Option 3	<input type="checkbox"/>																																																												
	- Art. 34-bis: Normal Tax calculation	Option 5	<input type="checkbox"/>																																																												
<b>VO4</b>	<b>Art. 36</b> - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Option 1	<input type="checkbox"/>																																																												
<b>VO5</b>	<b>Art. 36 bis</b> - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	Option 1	<input type="checkbox"/>																																																												
<b>VO6</b>	<b>Art. 74</b> - paragraph 1 - PUBLISHING - Application of the tax on the basis of number of copies sold	Option 1	<input type="checkbox"/>																																																												
<b>VO7</b>	<b>Art. 74</b> - paragraph 6 - ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	Option 1	<input type="checkbox"/>																																																												
<b>VO8</b>	INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)	Option 1	<input type="checkbox"/>																																																												
<b>VO9</b>	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995)	Options paragraph 2 1	<input type="checkbox"/>																																																												
		Options paragraph 3 2	<input type="checkbox"/>																																																												
		Options paragraph 6 3	<input type="checkbox"/>																																																												
		Revocations paragraph 2 4	<input type="checkbox"/>																																																												
		Revocations paragraph 6 5	<input type="checkbox"/>																																																												
<b>VO10</b>	INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (ART. 41, DECREE LAW 331/93)	Options	<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td> </tr> <tr> <td>BE</td><td>DE</td><td>DK</td><td>EL</td><td>ES</td><td>FR</td><td>GB</td><td>IE</td><td>LU</td><td>NL</td><td>PT</td><td>SM</td><td>AT</td><td>FI</td><td>SE</td> </tr> <tr> <td>CY</td><td>EE</td><td>LV</td><td>LT</td><td>MT</td><td>PL</td><td>CZ</td><td>SK</td><td>SI</td><td>HU</td><td></td><td></td><td></td><td></td><td></td> </tr> <tr> <td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td></td><td></td><td></td><td></td><td></td> </tr> </table>	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	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						16	17	18	19	20	21	22	23	24	25					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15																																																	
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																																																						
16	17	18	19	20	21	22	23	24	25																																																						
<b>VO11</b>		Revocations	<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td> </tr> </table>	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15																																													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15																																																	
<b>VO12</b>	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)	Option 1	<input type="checkbox"/>																																																												
<b>VO13</b>	<b>Art. 10</b> - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD	Option 1	<input type="checkbox"/>																																																												
		Transferor single operations 2	<input type="checkbox"/>																																																												
		Transferor all operations 3	<input type="checkbox"/>																																																												
		Intermediary single operations 4	<input type="checkbox"/>																																																												
		Intermediary all operations 5	<input type="checkbox"/>																																																												
<b>VO14</b>	<b>Art. 74 quater</b> - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option 1	<input type="checkbox"/>																																																												
<b>VO15</b>	APPLICATION OF VAT TO TRANSFERS AND LEASES OF BUSINESS PREMISES IN ACCORDANCE WITH ARTICLE 10, NOS. 8) AND 8-TER) (art. 1, paragraph 292, Law 296/2006)	Option 1	<input type="checkbox"/>																																																												
		Transferor 2	<input type="checkbox"/>																																																												
		Lessor 3	<input type="checkbox"/>																																																												
<b>VO20</b>	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option 1	<input type="checkbox"/>																																																												
<b>VO21</b>	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option 1	<input type="checkbox"/>																																																												
<b>VO22</b>	CALCULATION OF INCOME IN ORDINARY MANNERS FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	Option 1	<input type="checkbox"/>																																																												
<b>VO30</b>	APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option 1	<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"/>																																																												
<b>VO32</b>	FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991)	Option 1	<input type="checkbox"/>																																																												
<b>VO33</b>	MINIMUM TAXPAYERS - Calculation of VAT and incomes in the ordinary manner (art.3 paragraphs from 171 to 176 of Law n. 662/96)	Option 1	<input type="checkbox"/>																																																												
<b>VO40</b>	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY (art. 4, Presidential Decree 544/99)	Option 1	<input type="checkbox"/>																																																												
<b>VO50</b>	CALCULATION OF THE TAXABLE BASE FOR IRAP ON THE PART OFBY PUBLIC ENTITIES WHO ALSO CARRY OUT COMMERCIAL ACTIVITIES (art.10-bis, paragraph 2, Legislative Decree n. 446/1997 and subsequent modifications)	Option 1	<input type="checkbox"/>																																																												



Revenue  
Agency

TAX CODE

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VAT 26 PR/2007 SUMMARISING FORM  
(Reserved for controlling entity or company)  
PART VS Form N. 

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PART VS

Sect. 1 - List of  
companies in the  
group

	VAT REGISTRATION NUMBER	CODE	LAST MONTH
<b>VS1</b>	REFUND DURING THE YEAR Amount	Reason	ANNUAL REFUND Amount
	CREDIT SURPLUS SET OFF		
	1	2	3
	4	5	6
	7		
<b>VS2</b>	1	2	3
	4	5	6
	7		
<b>VS3</b>	1	2	3
	4	5	6
	7		
<b>VS4</b>	1	2	3
	4	5	6
	7		
<b>VS5</b>	1	2	3
	4	5	6
	7		
<b>VS6</b>	1	2	3
	4	5	6
	7		
<b>VS7</b>	1	2	3
	4	5	6
	7		
<b>VS8</b>	1	2	3
	4	5	6
	7		
<b>VS9</b>	1	2	3
	4	5	6
	7		
<b>VS10</b>	1	2	3
	4	5	6
	7		
<b>VS11</b>	1	2	3
	4	5	6
	7		
<b>VS12</b>	1	2	3
	4	5	6
	7		

Sect. 2 -  
Summarising data

<b>VS20</b>	Total refund and number of persons to which to be requested	1		2	
<b>VS21</b>	Number of persons who have taken part in the group payment	1		2	of wich, with concessions for exceptional events
<b>VS22</b>	Number of persons required to present guarantees				

Sect. 3 - Guarantees  
of the controlling  
company

<b>VS30</b>	Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13-12-79)				
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