

2006

**MA**

**VAT RETURN FORMS  
FOR THE TAX YEAR 2005**



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<b>RETURN TYPE</b>	Correction of existing return <input type="checkbox"/>	Supplementary return <input type="checkbox"/>
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<b>TAXPAYER'S DATA</b>	VAT REGISTRATION	Craftsman enterprises listed in a professional register 1 <input type="checkbox"/>	Extraordinary administration or arrangement 2 <input type="checkbox"/>
	Email address	TELEPHONE dialling code number	FAX dialling code number
	<b>Reserved for non-resident persons who also operate through a permanent organisation</b> Tax code attributed to a permanent organisation		

<b>Individuals</b>	Town (or foreign Country) of birth	Province (initial)	day	month	year	Date of birth	Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>	
	Registered address or (if different) Tax domicile	Town	Suburb (Hamlet), street and number				Province (initial)	ZIP code
		Foreign country of residence	Foreign country code	VAT registration number in foreign state				

<b>Taxpayers different from individuals</b>	Legal nature							
	Registered office	Town	Suburb (Hamlet), street and number				Province (initial)	ZIP code
		Foreign country of residence	Foreign country code	VAT registration number in foreign state				
	Tax domicile (if different from the office)	Town	Suburb (Hamlet), street and number				Province (initial)	ZIP code

<b>DECLARANT DIFFERENT FROM TAXPAYER</b> (agent, liquidator, heir, etc.)	Tax code of the subscriber	Appointment code	Tax code of declaring company										
	Surname	Name					Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>						
	Date of birth	day	month	year	Town (or foreign country) of birth	Province (initial)	ZIP code						
		Town (or foreign country) of registered address					Province (initial)	ZIP code					
		Suburb (Hamlet), street and number					Telephone dialling code	number					
	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

<b>SIGNATURE OF THE DECLARATION</b>	Indicate the number of forms <input type="checkbox"/>	The relative boxes to the completed parts are placed at the foot of part VL
	Sending of notice electronically to intermediary <input type="checkbox"/>	Signature

<b>SIGNATURE OF THE CONTROLLING BODY OR COMPANY</b>	Signature
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<b>OBLIGATION REGARDING ELECTRONIC FILING</b>	Tax code of the agent	C.A.F. registration no
	Undertaking to submit electronically the communication <input type="checkbox"/>	
	Reception of notice electronically <input type="checkbox"/>	

<b>Reserved for agent</b>	Date of the undertaking	day	month	year	<b>SIGNATURE OF AGENT</b>
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<b>ENDORSEMENT OF CONFORMITY</b> Reserved for C.A.F. or for the professional	Tax code of the person in charge of the C.A.F. or the professional	
	Endorsement is appended as provided for in art. 35 of Legislative Decree of July 9, 1947, no. 241 <input type="checkbox"/>	<b>SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL</b>





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 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 amount	73%	60%	84%
	<b>VB4</b> Flat-rate tax (to be carried forward to line VL1) (line VB2 x percentage line VB3)			,00

PART VC EXPORTERS AND ASSO- CIATED OPERATORS	CEILING USED		2005 TAX YEAR				2004 TAX YEAR	
	1 INTERNAL OR FOR INTRA-COMM. PURCHASES.	2 FOR IMPORTS	3 BUSINESS TURNOVER	4 EXPORTS	5 BUSINESS TURNOVER	6 EXPORTS		
<b>VC1</b> JAN	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC2</b> FEB	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC3</b> MAR	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC4</b> APR	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC5</b> MAY	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC6</b> JUN	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC7</b> JULY	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC8</b> AUG	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC9</b> SEP	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC10</b> OCT	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC11</b> NOV	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC12</b> DIC	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC13</b> TOTAL	,00	,00	,00	,00	,00	,00	,00	,00
<b>VC14</b> CEILING AVAILABLE AS OF JANUARY 1, 2005							1	,00
Method adopted for the calculation of the ceiling during 2005		2	CALENDAR	3	MONTHLY			

PART VD TRANSFER OF VAT CREDIT ON THE PART OF BY SAVINGS MANAGEMENT INSTITUTIONS (Art. 8 of Decree Law n.351/2001)	TOTAL OF THE CREDIT TRANSFERRED						
	TAX CODE	AMOUNT	TAX CODE	AMOUNT			
<b>VD2</b> 1		2	,00	<b>VD12</b> 1		2	,00
<b>VD3</b>			,00	<b>VD13</b>			,00
<b>VD4</b>			,00	<b>VD14</b>			,00
<b>VD5</b>			,00	<b>VD15</b>			,00
<b>VD6</b>			,00	<b>VD16</b>			,00
<b>VD7</b>			,00	<b>VD17</b>			,00
<b>VD8</b>			,00	<b>VD18</b>			,00
<b>VD9</b>			,00	<b>VD19</b>			,00
<b>VD10</b>			,00	<b>VD20</b>			,00
<b>VD11</b>			,00	<b>VD21</b>			,00
Sect. 1 - Transferring company - List of transferee companies or organisations	TAX CODE	AMOUNT	TAX CODE	AMOUNT			
	<b>VD31</b> 1	2	,00	<b>VD41</b> 1	2	,00	
<b>VD32</b>			,00	<b>VD42</b>			,00
<b>VD33</b>			,00	<b>VD43</b>			,00
<b>VD34</b>			,00	<b>VD44</b>			,00
<b>VD35</b>			,00	<b>VD45</b>			,00
<b>VD36</b>			,00	<b>VD46</b>			,00
<b>VD37</b>			,00	<b>VD47</b>			,00
<b>VD38</b>			,00	<b>VD48</b>			,00
<b>VD39</b>			,00	<b>VD49</b>			,00
<b>VD40</b>			,00	<b>VD50</b>			,00
<b>VD51</b> TOTAL OF CREDITS RECEIVED					1		,00
<b>VD52</b> Surplus credit from previous return (from VD56 of the declaration related the year 2004)							,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

Sect. 2 - Transferee organisation or company - List of transferor companies



TAX CODE

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

Form No.

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PART VE		1	TAXABLE	%	2	TAX	
<b>CALCULATION OF BUSINESS VOLUME AND THE TAX RELATIVE TO TAXABLE OPERATIONS</b>	<b>VE1</b>						
	<b>VE2</b>		.00	2		.00	
	<b>VE3</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 assignments 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	4		.00	
	<b>VE4</b>		.00	7		.00	
	<b>VE5</b>		.00	7,5		.00	
	<b>VE6</b>		.00	8,5		.00	
	<b>VE7</b>		.00	9		.00	
	<b>VE7</b>		.00	12,5		.00	
	<b>VE8 TOTALS</b> (sum of lines from VE1 to VE7)		.00			.00	
	<b>VE9</b>	Variations and round-ups of the tax (indicate with a sign +/-)				.00	
	<b>VE10 TOTAL</b> (VE8 ±VE9)					.00	
	<b>Sect. 1 - Conferring of agricultural products and transfer by exempt agriculturalists (in the case of the limit being exceeded by more than a third)</b>	<b>VE20</b>	Taxable operations that are different from operations indicated in the section 1 separated according to tax rate, net after the variations in decrease, and relative taxes	.00	4		.00
<b>VE21</b>			.00	10		.00	
<b>VE22</b>			.00	20		.00	
<b>VE23 TOTALS</b> (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 TOTAL</b> (VE23 ±VE24)						.00	
<b>Sect. 2 - Taxable agricultural operations (art. 34, paragraph 1) and taxable commercial or professional 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>	Sales of scrap and other salvage materials referred to in art. 74	.00				
	<b>VE35</b>	Sales of industrial gold and of pure silver, as well as operations relative to investment gold (art.10, n. 11) which have become taxable as a result of the choice made	.00				
	<b>VE36</b>	Non-taxable operations carried as regards earthquake victims	.00				
	<b>VE37</b>	Operations carried out during the year but with VAT payable in subsequent years	.00				
	<b>VE38 (minus)</b>	Operations carried out during previous year but with VAT payable in 2005	.00				
	<b>VE39 (minus)</b>	Sales of depreciable goods and internal transfers	.00				
	<b>VE40 TURNOVER</b> (sum of lines VE8, VE23 and from VE30 to VE37 minus VE38 and VE39)		.00				
	<b>VE41 TOTAL TAX ON TAXABLE OPERATIONS</b> (sum of lines VE10 and VE25) to be carried forward to line VL1					.00	
	<b>PART VF</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 VF15 and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax	.00	7,5		.00	
<b>VF5</b>			.00	8,5		.00	
<b>VF6</b>			.00	9		.00	
<b>VF7</b>			.00	10		.00	
<b>VF8</b>			.00	12,5		.00	
<b>VF9</b>			.00	20		.00	
<b>VF10 TOTALS</b> (sum of lines from VF1 to VF9)			.00			.00	
<b>VF11</b>		Purchases and imports carried out without the payment of tax (Art. 2, paragraph 2, Law n. 28/1997)	.00				
<b>VF12</b>		Other non-taxable purchases, not subject to taxations and carried out under special tax regimes	.00				
<b>VF13</b>		Exempt purchases (art. 10) and non-taxable imports	.00				
<b>VF14</b>		Purchases and imports not subject to tax carried out by earthquake victims	.00				
<b>VF15</b>		Purchases and imports for which the deduction of the tax payable is not admitted	.00				
<b>VF16</b>		Purchases recorded during the year but with the deduction of the tax deferred to subsequent year	.00				
<b>VF17 (minus)</b>		Purchases recorded in previous year but with VAT payable in 2005	.00				
<b>VF18 TOTAL OF PURCHASES AND IMPORTS</b> (sum of lines from VF10 to VF16 minus VF17)			.00				
<b>VF19</b>		Variations and round-ups of the tax (indicate with a sign +/-)				.00	
<b>VF20 TOTAL TAX ON PURCHASES AND TAXABLE IMPORTS</b> (VF10 ±VF19)						.00	



TAX CODE

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**PART VG  
ADMISSIBLE DEDUCTIBLE VAT**

Form No.

	<b>CROSS THE BOX RELATING TO THE METHOD USED FOR THE CALCULATIONS OF ADMISSIBLE DEDUCTIBLE VAT</b>					
<b>PART VG CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT</b>	<input type="checkbox"/> travel agencies (Sect. 1)	1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> used goods (Sect. 2)	2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> exempt operations (Sect. 3)	3	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> farm holidays (Sect. 4)	4	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> associations operating in the agricultural sector (Sect. 4)	5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> travelling shows and minor taxpayers (Sect. 4)	6	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> connected agricultural activities (Sect. 4)	7	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/> special tax regime for agricultural concern (Sect. 5)	8	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<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 2004)					.00
	<b>VG2</b> Gross taxable base or					.00
	<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 2004)					.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		2	.00 .00
	<b>VG33</b> Cross the box if exclusively exempt operations to be carried out in the year 2005 (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 2005	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		2	3	.00 .00 .00
	Exempt operations as referred to in art. 10, numbers 1 to 9, that do not constitute part of the business or are marginal to taxable operations	2		3		.00 .00
	Exempt operations as referred to in art. 10, n. 27-quinquies	3		4		.00
	Depreciable goods and internal exempt transfers	4		5	6	.00 .00 .00
	Operation non-subject as referred to in art 7	5		6		.00
	Operation non-subject as referred to in art 74, par. 1	6		7		.00
				7		% <input type="text"/>
	<b>VG36</b> VAT not discharged on purchases and imports as referred to in line VF11					.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)					.00
		1	TAXABLE	2	TAX	
	Reduction of taxable base and of relating tax		.00		.00	
	<b>VG43</b> Connected agricultural activities (article 34-bis)					.00
<b>Sect. 5 - Agricultural enterprises (art.34)</b>	<b>VG50</b> Reserved for mixed agricultural enterprises - Total taxable different operations	1	TAXABLE	2	TAX	.00 .00
	<b>VG51</b> Reserved for co-operatives and other entities as referred to par 2, point c) of art. 34-Percentage of contributions from facilitated members					% <input type="text"/>
	<b>VG52</b>		.00	2		.00
	<b>VG53</b>		.00	4		.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	7		.00
	<b>VG55</b>		.00	7.5		.00
	<b>VG56</b>		.00	8.5		.00
	<b>VG57</b>		.00	9		.00
	<b>VG58</b>		.00	12.5		.00
	<b>VG59</b> Variations and round-ups of the tax (indicate with a sign +/-)					.00
	<b>VG60</b> TOTALS Algebraic sum of lines from VG52 to VG59		.00			.00
	<b>VG61</b> VAT deductible for operations referred to in line VG50 (for co-operatives see instructions)					.00
	<b>VG62</b> Deductible amount referred to sales, as well as intra-community sales, 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>VG63</b> TOTAL admissible deductible VAT (VG60+VG61+VG62)					.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 20 or VG38 or VG40 or VG41 or VG42 or VG43 or VG63) ±VG70] to be carried forward to VL4					.00



TAX CODE

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

Form No. 

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

	1		2		3		4	
	CREDITS		DEBTS		CREDITS		DEBTS	
<b>PART VH</b> <b>SUMMARIZING PERIODIC PAYMENTS FOR ALL THE ACTIVITIES CARRIED OUT OR DEBTS AND CREDITS TRANSFERRED TO CONTROLLING AND CONTROLLED COMPANIES</b>	<b>VH1</b>					<b>VH7</b>		
	<b>VH2</b>					<b>VH8</b>		
	<b>VH3</b>					<b>VH9</b>		
	<b>VH4</b>					<b>VH10</b>		
	<b>VH5</b>					<b>VH11</b>		
	<b>VH6</b>					<b>VH12</b>		
						<b>VH13</b>	Advance payment owed	

	1				2				3				
	VAT REGISTRATION NUMBER				LAST MONTH OF CONTROL				COMPANY NAME				
<b>PART VK</b> <b>CONTROLLING AND CONTROLLED COMPANY</b> <b>Sect. 1 - Data relative to the controlling company</b>	<b>VK1</b>												
<b>Sect. 2 - Calculation of tax surplus</b>	<b>VK20</b>	Total of credits transferred								<b>VK24</b> Surplus of input tax set off			
	<b>VK21</b>	Total of debts transferred								<b>VK25</b> Surplus request for refund on the controlling company			
	<b>VK22</b>	Output tax surplus (VK21-VK20)								<b>VK26</b> Tax credits used			
	<b>VK23</b>	Input tax surplus (VK20-VK21)								<b>VK27</b> Quarterly interest transferred			
<b>Sect. 3 - Termination of control during the year. Data relating to the period of control</b>	<b>VK30</b>	VAT relating to taxable operations											
	<b>VK31</b>	VAT on certain types of operations											
	<b>VK32</b>	Admissible VAT deduction											
	<b>VK33</b>	VAT deductible for occasional operations falling under the regime provided for by article 34-bis											
	<b>VK34</b>	Interest owed in relation to the quarterly payments											
	<b>VK35</b>	Interest owed following amendment											
	<b>VK36</b>	Tax credit used in the periodic payments											
	<b>VK37</b>	Payments following amendment, inclusive of the interest											
	<b>VK38</b>	Supplementary tax payments											
	<b>VK39</b>	Account re-accredited from the controlling company											

**SIGNATURE OF THE CONTROLLING ENTITY OR COMPANY**  
Signature





TAX CODE

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

Form No. 

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		DEBITS		CREDITS		
<b>PART VL</b> <b>PAYMENT OF ANNUAL TAX</b>	<b>VL1</b>	VAT relating to taxable operations (from line VE41 or from line VB4)		.00		
	<b>VL2</b>	VAT on certain types of operations (from line VJ13)		.00		
	<b>VL3</b>	<b>Output tax</b> (sum of lines VL1 and VL2)		.00		
	<b>VL4</b>	Admissible deductible VAT (from line VG71)			.00	
	<b>VL5</b>	VAT deductible for occasional operations falling under the regime provided for by article 34-bis			.00	
	<b>VL6</b>	<b>VAT deductible</b> (sum of lines VL4 and VL5)			.00	
	<b>VL7</b>	<b>TAX PAYABLE (VL3 - VL6) OR CREDIT TAX (VL6 - VL3)</b>	1	.00	2	.00
<b>Sect. 1 - Calculation of VAT due (output tax) or input tax for the tax period</b>			DEBITS		CREDITS	
	<b>VL20</b>	Refunds requested during the year (art. 38-bis, paragraph 2)		.00		
	<b>VL21</b>	<i>Amount of credits transferred (*)</i>		.00		
	<b>VL22</b>	VAT credit resulting from the 2004 return set off in the F24 Form		.00		
	<b>VL23</b>	VAT credit resulting from the first 3 quarters of 2005 set off in the F24 Form		.00		
	<b>VL24</b>	Interest owed in relation to the quarterly payments		.00		
	<b>VL25</b>	Interest owed following amendment		.00		
	<b>VL26</b>	Credit resulting from the 2004 return				.00
	<b>VL27</b>	Refunds requested in previous year, included in deduction following denial of the office				.00
	<b>VL28</b>	Tax credit used in the periodic payments and of the account,			1	.00
		of which credits received by savings management companies			2	.00
	<b>VL29</b>	Amount of periodic payments, following amendment included interest, quarterly interest, account				.00
	<b>VL30</b>	<i>Amount of debts transferred (*)</i>				.00
	<b>VL31</b>	Supplementary tax payments			1	.00
		of which made with tax code 6099			2	.00
	<b>VL32</b>	<b>CREDIT TAX (INPUT TAX)</b> [(VL7 column 2 + lines from VL26 to VL31 field 1) - (VL7 column 1 + lines from VL20 to VL25)] or				.00
	<b>VL33</b>	<b>OUTPUT TAX</b> [(VL7 col. 1 + lines from VL20 to VL25) - (VL7 col. 2 + lines from VL26 to VL31 field 1)]				.00
	<b>VL34</b>	Tax credit used during the annual return				.00
	<b>VL35</b>	Refunds received by savings management companies used during the annual return				.00
<b>VL36</b>	Interest owed during the annual return		.00			
<b>VL37</b>	Input tax ceded as provided for by art. 8 of Decree Law n. 351/2001		.00			
<b>VL38</b>	<b>TOTAL OUTPUT TAX (VL33 - VL34 - VL35 + VL36)</b>		.00			
<b>VL39</b>	<b>TOTAL CREDIT TAX (INPUT TAX) (VL32 - VL37)</b>				.00	
<b>PARTS FILLED IN</b>	<b>VA</b>					
	<b>VB</b>					
	<b>VC</b>					
	<b>VD</b>					
	<b>VE</b>					
	<b>VF</b>					
	<b>VG</b>					
	<b>VJ</b>					
	<b>VH</b>					
	<b>VK</b>					
	<b>VL</b>					
	<b>VT</b>					
	<b>VX</b>					
	<b>VO</b>					



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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**

<b>PART VT</b>		1	2
<b>SEPARATE INDICATION OF OPERATIONS CARRIED OUT REGARDING END CONSUMERS AND HOLDERS OF VAT NUMBERS</b>	<b>VT1</b> Division of taxable operations carried out regarding end consumers and holders of VAT numbers	Total taxable operations .00	Total tax .00
		Taxable operations regarding end consumers .00	Tax .00
		Taxable operations regarding holders of VAT numbers .00	Tax .00
		Taxable operations regarding end consumers	Tax
<b>VT2</b> Abruzzo	1 .00	2 .00	
<b>VT3</b> Basilicata	1 .00	2 .00	
<b>VT4</b> Bolzano	1 .00	2 .00	
<b>VT5</b> Calabria	1 .00	2 .00	
<b>VT6</b> Campania	1 .00	2 .00	
<b>VT7</b> Emilia Romagna	1 .00	2 .00	
<b>VT8</b> Friuli Venezia Giulia	1 .00	2 .00	
<b>VT9</b> Lazio	1 .00	2 .00	
<b>VT10</b> Liguria	1 .00	2 .00	
<b>VT11</b> Lombardia	1 .00	2 .00	
<b>VT12</b> Marche	1 .00	2 .00	
<b>VT13</b> Molise	1 .00	2 .00	
<b>VT14</b> Piemonte	1 .00	2 .00	
<b>VT15</b> Puglia	1 .00	2 .00	
<b>VT16</b> Sardegna	1 .00	2 .00	
<b>VT17</b> Sicilia	1 .00	2 .00	
<b>VT18</b> Toscana	1 .00	2 .00	
<b>VT19</b> Trentino	1 .00	2 .00	
<b>VT20</b> Umbria	1 .00	2 .00	
<b>VT21</b> Valle d'Aosta	1 .00	2 .00	
<b>VT22</b> Veneto	1 .00	2 .00	
<b>PART VX</b>			
<b>CALCULATION OF VAT TO BE PAID OR OF TAX CREDIT</b>  For persons presenting the declaration with several forms only fill in form no. 01	<b>VX1</b> <i>VAT payable or to be transferred(*)</i>		.00
	<b>VX2</b> <i>VAT credit (to be divided up between lines VX4, VX5 and VX6) or to be transferred (*)</i>		.00
	<b>VX3</b> Excess payment (to be divided up between lines VX4, VX5 and VX6)		.00
	<b>VX4</b> Amount of request refund		.00
	<b>VX5</b> Amount to be deducted or compensated		.00
	<b>VX6</b> Amount transferred following tax consolidation option		.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



PART VO  
OPTIONS

TAX CODE

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Form No. 

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Section	Option Code	Description	Option 1	Option 2	Option 3	Option 4	Option 5	Revocation 1	Revocation 2	
<b>PART VO</b> COMMUNICATION OF OPTIONS AND REVOCATIONS  <b>Sect. 1</b> - Options, waivers and revocations for the purpose of VAT	VO1	<b>Art. 19 bis 2</b> - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	<input type="checkbox"/>					<input type="checkbox"/>		
	VO2	<b>QUARTERLY PAYMENTS</b> (art. 7, Presidential Decree n. 542/99)	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	
	VO3	<b>AGRICULTURE</b> – Art. 34, paragraph 6: Exempted or simplified agricultural – Art. 34, paragraph 11: Application of the ordinary VAT regime – Art. 34-bis: Normal Tax calculation	<b>Waiver</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<b>Option</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			<b>Option</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	VO4	<b>Art. 36</b> - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	
	VO5	<b>Art. 36 bis</b> - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	
	VO6	<b>Art. 74</b> - paragraph1 - PUBLISHING - Application of the tax on the basis of number of copies sold	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	
VO7	<b>Art. 74</b> - paragraph 6 – ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>		
VO8	<b>INTRA-COMMUNITY PURCHASES</b> - (art. 38, paragraph 6, Decree Law 331/1993)	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>		
VO9	<b>SALE OF USED GOODS</b> - (art. 36, Decree Law 41/1995)	<b>Options</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<b>Revocations</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
VO10	<b>INTRA-COMMUNITY SALES ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (ART. 41, DECREE LAW 331/93)</b>	<b>Options</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
		<b>Revocations</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
VO11	<b>TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES</b> (art. 1, paragraph 3, Presidential Decree 100/1998)	<input type="checkbox"/>						<input type="checkbox"/>	<input type="checkbox"/>	
VO13	<b>Art. 10</b> - n. 11 - APPLICATION OF VAT TO SALES OF INVESTMENT GOLD	<b>Options</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
VO14	<b>Art. 74 quater</b> - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	<input type="checkbox"/>						<input type="checkbox"/>	<input type="checkbox"/>	
<b>Sect. 2</b> - Options and revocations for the purpose of income tax	VO20	<b>ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS</b> (art. 18, paragraph 6, Presidential Decree n. 600/73)	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	
	VO21	<b>ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS</b> (art. 3, paragraph 2, Presidential Decree n. 695/96)	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	
	VO22	<b>CALCULATION OF INCOME IN ORDINARY MANNERS FOR OTHER AGRICULTURAL ACTIVITIES</b> (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	<input type="checkbox"/>						<input type="checkbox"/>	
<b>Sect. 3</b> - Options and revocations for both VAT and income tax purposes	VO30	<b>APPLICATION OF THE DISPOSITIONS LAW N. 398/1991</b> Flat-rate calculation of VAT and of incomes	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	
	VO31	<b>TRADE UNIONS AND LABOUR ASSOCIATIONS OPERATING IN AGRICULTURE</b> Calculation of VAT and income in the ordinary manner (art. 78, paragraph 8, Law 413/1991)	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	
	VO32	<b>FARM HOLIDAY</b> - Calculation of VAT and income in the ordinary mannerway (art. 5, Law 413/1991)	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	
	VO33	<b>MINIMUM TAXPAYERS</b> - Calculation of VAT and incomes in the ordinary manner (art.3 paragraphs from 171 to 176 of Law n. 662/96)	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	
<b>Sect. 4</b> - Options regarding tax on entertainment	VO40	<b>APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY</b> (art. 4, Presidential Decree 544/99)	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	
<b>Sect. 5</b> - Options regarding IRAP	VO50	<b>CALCULATION OF THE TAXABLE BASE FOR IRAP ON THE PART OFBY PUBLIC ENTITIES WHO ALSO CARRY OUT COMMERCIAL ACTIVITIES</b> (art.10-bis, paragraph 2, Legislative Decree n. 446/97 and subsequent modifications)	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>	





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**IVA 26 PR/2006 SUMMARISING FORM**  
**(Reserved for controlling entity or company)**  
**PARTS VV-VW-VY-VZ**

		CREDITS		DEBTS		CREDITS		DEBTS		
<b>PART VV</b>										
PERIODICAL TAX PAYMENTS OF GROUP	VV1		.00		.00	VV7		.00	.00	
	VV2		.00		.00	VV8		.00	.00	
	VV3		.00		.00	VV9		.00	.00	
	VV4		.00		.00	VV10		.00	.00	
	VV5		.00		.00	VV11		.00	.00	
	VV6		.00		.00	VV12		.00	.00	
				.00		.00	VV13	Advance payment owed		.00
<b>PART VW</b>										
PAYMENT OF ANNUAL TAX OF GROUP	VW1	VAT relating to taxable operations						DEBTS	CREDITS	
	VW2	VAT on certain types of operations					.00			
	VW3	<b>Output TAX</b> (sum of lines VW1 and VW2)					.00			
	VW4	Admissible deductible VAT							.00	
	VW5	VAT deductible for occasional operations falling under the regime provided for by article 34-bis							.00	
	VW6	<b>Deductible VAT</b> (sum of lines VW4 and VW5)							.00	
	VW7	<b>TAX PAYABLE (VW3 - VW6) OR CREDIT TAX (VW6 - VW3)</b>					1	.00	2	.00
Sect. 1 - Calculation of VAT due (output tax) or input tax for the tax period								DEBTS	CREDITS	
	VW20	Refunds during the year requested (art. 38-bis, paragraph 2) and adjustments to account					.00			
	VW22	VAT credit resulting from 2004 IVA 26 PR Form set off in the F24 Form					.00			
	VW23	VAT credit resulting from the first 3 quarters of 2005 set off in the F24 Form					.00			
	VW24	Interest transferred in relation to the quarterly payments					.00			
	VW25	Interest owed following amendment					.00			
	VW26	Credit not request for refund resulting from 2004 IVA 26 PR Form and from 2004 returns of the companies not participating in the group VAT payments							.00	
	VW27	Credits requested in previous year, included in deduction following denial of the office							.00	
	VW28	Tax credit used in the periodical payments and of the account							.00	
	VW29	Amount of periodical payments, following amendment including interest, quarterly interest, account							.00	
	VW31	Supplementary tax payments							1	.00
									2	.00
	VW32	<b>CREDIT TAX (INPUT TAX)</b> [(VW7 column 2 + lines from VW26 to VW31 field 1) - (VW7 column 1 + lines from VW20 to VW25)]								.00
		or								
	VW33	<b>OUTPUT TAX</b> [(VW7 col. 1 + lines from VW20 to VW25) - (VW7 col. 2 + lines from VW26 to VW31 field 1)]						.00		
	VW34	Tax credit used during the annual return								.00
	VW36	Interest owed during the annual return						.00		
VW38	<b>TOTAL OUTPUT TAX</b> (VW33 + VW36) - (VW32 + VW34)						.00			
VW39	<b>TOTAL CREDIT TAX</b> (VW32 + VW34) - (VW33 + VW36)								.00	
PART VY	VY1	<b>Output TAX</b>							.00	
	VY2	<b>Credit TAX</b> to be apportion between lines VY4, VY5 and VY6							.00	
	VY3	Excess payments to be divided up between lines VY4, VY5 and VY6							.00	
	VY4	Amount of refund request						1	.00	
		of which to pay directly to the concessioner						2	.00	
	VY5	Amount intended to be deducted or to be set off							.00	
VY6	Amount transferred following option for fiscal consolidation							.00		
PART VZ	VZ1	2003 deductible surplus including it in deduction the following year							.00	
	VZ2	2004 deductible surplus including it in deduction the following year							.00	
SIGNING THE FORM	VS	VV	VW	VY	VZ					
								Signature		