

ANNUAL COMMUNICATION OF VAT DATA

**Informative document
in terms of article 13
of Legislative Decree
n. 196 of 2003
regarding personal
data processing**

Legislative Decree n. 196 of the 30th of June 2003, "Code governing matters relating to the protection of personal data" provides for a guarantee system for personal data processing protection.

Below is a synthetic illustration of how the data contained in this communication will be used and what the citizens' rights are in this field.

Processing Aims

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 communication 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 Centers, trade associations and professionals) with the aim of complying (within the terms prescribed by the community regulations) with the calculation of the "own resources" that each member State must pay to the community budget.

The data in the possession of the Ministry of the Economy and Finance and the Revenue Agency may be supplied to other public entities (such as Municipalities, I.N.P.S. [the National Institute of Social Security]) in the presence of a law or legal regulation, or when such communication is necessary for the fulfillment of institutional activities, subject to communication to the Guarantor Authorities.

The same data may also be communicated to private individuals or public economic bodies in cases where such is permitted by a law or legal regulation.

Personal data

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

Method of processing

The data will mainly be processed electronically and with logical systems that are adequate for the achievement of the objectives, which will also be pursued by:

- checking the data set out in the communication with other data in the possession of the Ministry of the Economy and Finance and the Revenue Agency;
- checking the data contained in the communication 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

The communication 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.

When the said data is made available to them and falls under their direct control, the intermediaries, the Ministry of the Economy and Finance and the Revenue Agency, according to what is foreseen by Legislative Decree n. 196 of 2003, become "the data controllers for the processing of the personal data".

The "data controllers" may make use of "data processors".

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;
- the intermediaries, who if they take advantage of the right to appoint "data processors", must communicate this fact to the person concerned, supplying details as to the identity of the data processors.

Taxpayer rights

On the basis of article 7 of Legislative Decree n. 196 of 2003, the person (taxpayer) concerned may view his personal data held by 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 by law, or to cancel it or oppose its processing, where it is being processed in an illegal manner.

Consent

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

The information provided herein under Article 10 of Act No. 675 of 1996, is given generally on behalf of all the data controllers referred to above.

COMPANY NAME OR SURNAME AND NAME

TAX CODE

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**SEC. I
GENERAL DATA**

Fiscal year

- TAXPAYER -

VAT registration no. Activity code

Separate accounting Communication by a company belonging to a VAT group Special occurrences

- DECLARANT (COMPLETE IF DIFFERENT FROM THE TAXPAYER) -

Tax code Appointment code

Tax code of the declarant company

**SEC. II
INFORMATION RELATING TO TRANSACTIONS CARRIED OUT**

- ASSET TRANSACTION -

CD1 Total of the asset transactions (net of VAT) **,00**

of which: non-taxable transactions	<input type="text"/>	,00
exempt transactions	<input type="text"/>	,00
intra-community sale of goods	<input type="text"/>	,00

- LIABILITY TRANSACTIONS-

CD2 Total liability transactions (net of VAT) **,00**

of which: non-taxable purchases	<input type="text"/>	,00
exempt purchases	<input type="text"/>	,00
intra-community purchases of goods	<input type="text"/>	,00

-IMPORTATION WITHOUT PAYING VAT ON ENTRY INTO CUSTOMS -

CD3	Industrial gold and pure silver	Taxable	<input type="text"/>	,00	Tax	<input type="text"/>	,00
	Scrap and other recycled material	Taxable	<input type="text"/>	,00	Tax	<input type="text"/>	,00

SEC. III CALCULATION OF OUTPUT OR INPUT TAX

CD4 Input tax **,00**

CD5 VAT deducted **,00**

CD6 Output tax **,00** or input tax **,00**

SIGNING THE COMMUNICATION

Signature

UNDERTAKING TO SUBMIT ELECTRONICALLY

Tax code of the intermediary C.A.F. registration no.

Undertaking to submit the communication prepared by the taxpayer electronically

Undertaking to submit the taxpayer's communication prepared by the sender electronically

Reserved for intermediary

Date of the undertaking day month year **SIGNATURE OF INTERMEDIARY**