

Information on the processing of personal data (art. 13, Legislative Decree no.196/2003)

With this information notice, the Revenue Agency explains how it uses the collected data, and the rights to which the citizen is entitled. In fact, legislative decree no. 196 of 30 June 2003, the "Personal Data Protection Code," establishes a system of guarantees to protect the processing operations performed on personal data.

Purpose of the processing

The data you provide with this form shall be processed exclusively by the Revenue Agency for the purposes of the payment, verification, and collection of taxes. They may be disclosed to public or private parties in accordance with the provisions of the Personal Data Protection Code (art. 19 of Legislative Decree no. 196 del 2003). They may also be published following the procedures provided for by the combined provisions of art. 69 of D.P.R. no. 600 of 29 September 1973, as amended by law no. 133 of 6 August 2008, and art. 66-bis of D.P.R. no. 633 of 26 October 1972.

Providing the data

The requested data must mandatorily be provided in order to be able to benefit from the effects of the provisions on VAT declarations. The provision of untruthful data may result in administrative and, in some cases, criminal sanctions. The provision of a telephone or cellphone number, fax number, or e-mail address is optional, and allows you to receive, free of charge from the Revenue Agency, information and updates on deadlines, new features, obligations, and services being offered.

Processing methods

The data acquired using the declaration form shall be processed by prevalently computerized methods, using logic that fully responds to the purposes to be pursued, also by means of verifications with other data in the possession of Revenue Agency or of other parties, in compliance with the security measures provided for by the Personal Data Protection Code. The form may be delivered to intermediaries as identified by law (tax assistance centres, trade associations, and professionals), which shall process the data exclusively for the purpose of transmitting the form to Revenue Agency.

Data controller

Revenue Agency and the intermediaries – the latter for the sole activity of transmission in accordance with the provisions of Legislative Decree no. 196 of 2003 – take on the qualification as "data controller" when the data are placed at their disposal and under their direct control.

Data processors

The data processor may rely on appointed "processors." In particular, Revenue Agency relies on Sogei S.p.a., the technological partner entrusted with managing the tax register's information system, as its outside data processor. The list of processors is available at Revenue Agency. The intermediaries, where they are empowered to appoint processors, must make their identification data known to the data subjects.

Rights of the data subject

Without prejudice to the procedures, already established by sectoral regulations, for notifications of variation of data and for supplements to the declaration and/or notification forms, the data subject (art. 7 of legislative decree no. 196 of 2003) may access his/her personal data to verify their use, or, where applicable, to correct and update them within the limits provided for by law, or to erase them or oppose their processing if they have been processed unlawfully. These rights may be exercised by request addressed to:

Revenue Agency, Via Cristoforo Colombo 426 c/d – 00145 Rome

Consent

Revenue Agency, as a public entity, is not required to obtain the data subjects' consent in order to process their personal data. Intermediaries are not required to obtain the data subjects' consent for the processing of data, since the processing is provided for by law.

This information notice is provided in general for all the data controllers indicated above.



RETURN TYPE	Correction of existing return <input type="checkbox"/> Supplementary return in favour <input type="checkbox"/> Supplementary return <input type="checkbox"/>		
TAXPAYER'S DATA	VAT NUMBER	Craftsman enterprises listed in a professional register 1 <input type="checkbox"/> Extraordinary administration or arrangement 2 <input type="checkbox"/>	
	Email address	TELEPHONE OR MOBILE PHONE DIALLING CODE NUMBER	FAX NUMBER DIALLING CODE NUMBER
Individuals	Surname	Name	
	Date of birth day month year	Town (or foreign Country) of birth	Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/> Province (initial)
Taxpayers different from individuals	Name or company name		Legal nature <input type="checkbox"/>
DECLARANT DIFFERENT FROM TAXPAYER (agent, official receiver, heir, etc.)	Tax code of the subscriber	Appointment code	Tax code of declaring company
	Surname	Name	
	Date of birth day month year	Town (or foreign Country) of birth	Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/> Province (initial)
	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
SIGNATURE OF THE RETURN	Indicate the number of forms <input type="text"/> <input type="text"/> <input type="text"/> 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 <input type="text"/>	Code	
	Particular situations <input type="checkbox"/>		
SIGNATURE OF THE CONTROLLING BODY OR COMPANY	Signature <input type="text"/>		
ENDORSEMENT OF CONFORMITY Reserved for C.A.F. or for the professional	Tax code of the person in charge of the C.A.F.	Tax code of the C.A.F.	
	Tax code of the professional	Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997	SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL
SIGNATURE OF ACCOUNTS AUDITING BODY	Subject	Tax code	SIGNATURE
	Subject	Tax code	SIGNATURE
	Subject	Tax code	SIGNATURE
	Subject	Tax code	SIGNATURE
	Subject	Tax code	SIGNATURE
UNDERTAKING TO ELECTRONIC SUBMISSION Reserved for intermediary	Tax code of the intermediary <input type="text"/>		
	Undertaking to submit electronically the return <input type="checkbox"/>		
	Reception of notice electronically <input type="checkbox"/>		
	Date of the undertaking day month year	SIGNATURE OF INTERMEDIARY <input type="text"/>	



Revenue Agency

TAX CODE

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PART VA
INFORMATION RELATING
TO THE ACTIVITY
IDENTIFICATION DATA OF FINANCIAL
RELATIONSHIPS

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 divided entity, etc.

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

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VA1 To be compiled handled by the assignor in case of extraordinary operations Credit transferred from VAT/2014 return
The box must be crossed if the taxpayer has taken part in extraordinary operations 3

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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

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VA2 Indicate the code of the activity performed ACTIVITY CODE 1

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

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Reserved for the savings management society (art. 8, Decree Law 351/2001)

VA4 Fund name 1

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 Banca d'Italia Number 2

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VAT registration number of the substituted savings management company 3

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

	Total taxable amount		Total tax																																															
VA5 Purchase of devices	1	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																								2	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																							
Operator services	3	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																								4	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																							

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

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

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VA11 Increased considerations as a result of conforming to the parameters for 2013 (taxable amount and tax) 1

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Reserved for the indication of group credit surplus to ex-controlling companies to be guaranteed

VA12 Group credit surplus in relation to the year 1

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 Amount which has been settled in 2014 2

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VA13 Operations carried out in relation to condominiums

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

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VA15 Dummy companies 1

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PART VB
DATA RELATING
TO IDENTIFICATION
DETAILS OF FINANCIAL
RELATIONS

VB1 Tax code 1

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 Foreign tax identification code 2

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Name of financial operator 3

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 Type of relation 4

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VB2 1

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VB4 1

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VB5 1

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VB6 1

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VB7 1

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Revenue Agency

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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PART VC	CEILING USED						2014 TAX YEAR		2013 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	,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	,00			
	VC3 MAR	,00	,00	,00	,00	,00			,00	,00			
	VC4 APR	,00	,00	,00	,00	,00			,00	,00			
	VC5 MAY	,00	,00	,00	,00	,00			,00	,00			
	VC6 JUN	,00	,00	,00	,00	,00			,00	,00			
	VC7 JULY	,00	,00	,00	,00	,00			,00	,00			
	VC8 AUG	,00	,00	,00	,00	,00			,00	,00			
	VC9 SEP	,00	,00	,00	,00	,00			,00	,00			
	VC10 OCT	,00	,00	,00	,00	,00			,00	,00			
	VC11 NOV	,00	,00	,00	,00	,00			,00	,00			
	VC12 DEC	,00	,00	,00	,00	,00			,00	,00			
	VC13 TOTAL	,00	,00	,00	,00	,00			,00	,00			
	VC14	CEILING AVAILABLE AS OF 01 JANUARY 2014									1	,00	
	Method adopted for the calculation of the ceiling during 2014									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)	VD1	TOTAL OF THE CREDIT TRANSFERRED									,00		
		TAX CODE	AMOUNT	TAX CODE	AMOUNT	TAX CODE	AMOUNT	TAX CODE	AMOUNT				
	VD2	1	2	,00	VD12	1	2	,00					
	VD3			,00	VD13			,00					
	VD4			,00	VD14			,00					
	VD5			,00	VD15			,00					
	VD6			,00	VD16			,00					
	VD7			,00	VD17			,00					
	VD8			,00	VD18			,00					
	VD9			,00	VD19			,00					
	VD10			,00	VD20			,00					
	VD11			,00	VD21			,00					
Sect. 1 - Transferring company - List of transferee companies or body		TAX CODE	AMOUNT	TAX CODE	AMOUNT	TAX CODE	AMOUNT	TAX CODE	AMOUNT				
	VD31	1	2	,00	VD41	1	2	,00					
	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 2013)										,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		

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



Revenue Agency

TAX CODE

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PARTS VE

ACTIVE OPERATIONS AND
CALCULATION OF BUSI-
NESS TURNOVER

Form N.

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PART VE CALCULATION OF BUSINESS TURNOVER AND THE TAX RELATIVE TO TAXABLE OPERATIONS		1	TAXABLE AMOUNT	%	2	TAX
Sect. 1 - Conferring of agricultural products and transfers by exempt agriculturalists (in the case of the limit being exceeded by more than a third)	VE1					
	VE2			2		,00
	VE3			4		,00
	VE4	Transfer of goods to co-operatives and other entities referred to in art. 34, paragraph 2, lett. c) listed in table A, first part, attached to Presidential Decree 633/72 and transfers of goods by exempt agriculturalists 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		7		,00
	VE5			7,3		,00
	VE6			7,5		,00
	VE7			8,3		,00
	VE8			8,5		,00
	VE9			8,8		,00
				12,3		,00
Sect. 2 - Taxable agricultural operations and taxable commercial or professional operations	VE20	Taxable operations that are different from operations indicated in the section 1 separated according to tax rate, taking into account the variations referred to in article 26, and relative taxes		4		,00
	VE21			10		,00
	VE22			22		,00
Sect. 3 - Total taxable amount and tax	VE23 TOTALS	(sum of lines from VE1 to VE9 and from VE20 to VE22)				,00
	VE24	Variations and round-ups of the tax (indicate with a sign +/-)				,00
	VE25 TOTAL	(VE24± VE25)				,00
Sect. 4 - Other operations		Operations which contribute to formation of ceiling	1			,00
		Exports				
		Intra-community sales				
	VE30	2	,00	3		,00
		Sales to San Marino				
		Equivalent operations				
		4	,00	5		,00
	VE31	Non-taxable operations as a result of declaration of intent				,00
	VE32	Other non-taxable operations				,00
	VE33	Exempt operations (art. 10)				,00
	VE34	Non-taxable operations pursuant to articles 7 through 7-septies				,00
		Operations with application of reverse charge	1			,00
		Sales of scrap and other salvage material				
		Sales of gold and pure silver				
		2	,00	3		,00
	VE35	Subcontracting in the construction sector				
		Sales of commercial properties				
		4	,00	5		,00
		Sales of cellular phones				
		Sales of microprocessors				
		6	,00	7		,00
	VE36	Non-taxable operations carried as regards earthquake victims				,00
		Operations carried out during the year but taxable in subsequent years	1			,00
	VE37	article 32-bis of Decree Law no. 83/2012				
		2	,00			,00
	VE38 (minus)	Operations carried out during previous year but with tax payable in 2014				,00
	VE39 (minus)	Transfers of depreciable goods and internal transfers				,00
Sect. 5 - Business turnover	VE40 TURNOVER	(sum of lines VE23, from VE30 to VE37, VE39 minus VE38 and VE39)				,00

TAX CODE

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

Form N.

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PART VF		1	TAXABLE AMOUNT	%	2	TAX	
LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT	VF1		,00	2		,00	
	VF2		,00	4		,00	
	VF3		,00	7		,00	
	VF4	Taxable purchases and imports (excluded those that referred to in lines VF17, VF18 and VF19) separated according to tax rate		,00	7,3		,00
	VF5	or to compensation percentages, taking into account the variations referred to in art. 26, and relative tax		,00	7,5		,00
	VF6			,00	8,3		,00
	VF7			,00	8,5		,00
	VF8			,00	8,8		,00
	VF9			,00	10		,00
	VF10			,00	12,3		,00
	VF11			,00	22		,00
	VF12	Purchases and imports carried out without the payment of tax, with ceiling		,00			
VF13	Other non-taxable purchases, not subject to taxations and carried out under special tax regimes		,00				
VF14	Exempt purchases (art. 10) and non-taxable imports		,00				
VF15	Purchases by subjects referred to in art. 27, paragraphs 1 and 2, of Decree Law 98/2011		,00				
VF16	Purchases and imports not subject to tax carried out by earthquake victims		,00				
VF17	Purchases and imports for which deduction is excluded or reduced (article 19-bis1)		,00				
VF18	Purchases and imports for which the deduction of the tax payable is not admitted		,00				
VF19	Purchases recorded during the year but with the deduction of the tax deferred to subsequent year	1	,00				
	article 32-bis of Decree Law no. 83/2012						
		2	,00				
VF20	(<i>mimus</i>) Purchases recorded in previous year but with VAT payable in 2014		,00				
SECT. 2 - TOTAL PURCHASES AND IMPORTS, TOTAL TAX, INTRA-COMMUNITY PURCHASES, IMPORTS AND PURCHASES FROM SAN MARINO	VF21	TOTAL PURCHASES AND IMPORTS	,00			,00	
	VF22	Tax adjustments and roundings (indicate with +/- sign)				,00	
	VF23	TOTAL TAX ON TAXABLE PURCHASES AND IMPORTS (VF21 column 2 ± VF22)				,00	
		Taxable amount				Tax	
	VF24	Intra-community purchases	1	,00		2	,00
		Taxable amount				Tax	
	Imports	3	,00		4	,00	
		with payment of VAT			without payment of VAT		
	Purchases from San Marino	5	,00		6	,00	
	VF25	Subdivision of total purchases and imports (line VF21):					
		1	Depreciable goods	2	Non-depreciable capital goods	3	Goods for resale or production of goods and services
		,00		,00		,00	
					4	Other purchases and imports	
					,00		

SECT. 3 - CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT	VF30 METHOD USED FOR CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT					
	* travel agencies	1	<input type="text"/>	* associations operating in the agricultural sector	5	<input type="text"/>
	* used goods	2	<input type="text"/>	* travelling shows and minor taxpayers	6	<input type="text"/>
	* exempt operations	3	<input type="text"/>	* connected agricultural activities	7	<input type="text"/>
	* farm holidays	4	<input type="text"/>	* agricultural business	8	<input type="text"/>
SECT. 3-A Exempt operations	VF31 Purchases classed as occasional taxable operations	1	<input type="text"/>	2	<input type="text"/>	
	VF32 Cross the box if exclusively exempt operations to be carried out in the year 2014	1	<input type="text"/>			
	VF33 Cross the box if the option referred to in art. 36 bis to be carried out in the year 2014	1	<input type="text"/>			
	Data for the calculation of percentage of deduction					
	Exempt operations relating to investment gold carried out by agents identified by art. 19, par. 3, letter d)	2	<input type="text"/>	Exempt operations as referred to in art. 10, n. 27-quinquies	3	<input type="text"/>
	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	<input type="text"/>	Depreciable goods and internal exempt transfers	4	<input type="text"/>
	VF34 Operation non-subject	5	<input type="text"/>	Operation non-subject as referred to in art 74, par. 1	6	<input type="text"/>
	Operation non-subject as referred to in art. 19, par. 3, lett. a.bis)	7	<input type="text"/>	Operations as per articles 7 through 7-septies with no deduction entitlement	8	<input type="text"/>
	Percentage of deduction (according the decimal next)					
					9	<input type="text"/> %
	VF35 VAT not discharged on purchases and imports as referred to in line VF12		<input type="text"/>			<input type="text"/>
	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		<input type="text"/>			<input type="text"/>
	VF37 Admissible deductible VAT		<input type="text"/>			<input type="text"/>
SECT. 3-B Agricultural business (art.34)		1	TAXABLE AMOUNT	2	TAX	
	VF38 Reserved for mixed agricultural business - Total taxable different operations		<input type="text"/>		<input type="text"/>	
	VF39		<input type="text"/>		<input type="text"/>	
	VF40		<input type="text"/>		<input type="text"/>	
	VF41		<input type="text"/>		<input type="text"/>	
	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		<input type="text"/>		<input type="text"/>	
	VF43		<input type="text"/>		<input type="text"/>	
	VF44		<input type="text"/>		<input type="text"/>	
	VF45		<input type="text"/>		<input type="text"/>	
	VF46		<input type="text"/>		<input type="text"/>	
	VF47		<input type="text"/>		<input type="text"/>	
	VF48 Tax adjustments and roundings (indicate with +/- sign)		<input type="text"/>		<input type="text"/>	
	VF49 TOTALS Algebraic sum of lines from VF39 to VF48		<input type="text"/>		<input type="text"/>	
	VF50 VAT deductible for operations referred to in line VF38		<input type="text"/>		<input type="text"/>	
	VF51 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 article 8, paragraph 1, articles 38 quater and 72		<input type="text"/>		<input type="text"/>	
	VF52 TOTAL admissible deductible VAT (VF49+VF50+VF51)		<input type="text"/>		<input type="text"/>	
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					
	VF53	1	<input type="text"/>			
	Cross the box if the taxable operations carried out are occasional					
	VF54	1	<input type="text"/>			
	If occasional sales of used goods have been made with the application of the margin regime (Decree Law no. 41/1995), cross the box					
	Reserved for agricultural business					
	VF55 Occasional operations that come under the regime provided for by article 34-bis for connected agricultural activities		<input type="text"/>		<input type="text"/>	
SECT. 4 Admissible deductible VAT	VF56 TOTAL adjustments (indicate with a sign +/-)		<input type="text"/>			<input type="text"/>
	VF57 Admissible deductible VAT		<input type="text"/>			<input type="text"/>



TAX CODE

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**PARTS VJ-VH-VK
TAX ON CERTAIN TYPES OF
OPERATIONS, PERIODIC PAY-
MENTS, 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	
VJ1	Purchases of goods coming from the Vatican State City and from San Marino - art. 71, par. 2 - (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)				
VJ2	Withdrawals of goods from VAT deposits (art. 50-bis, par. 6, Decree Law n. 331/1993)				
VJ3	Purchases of goods and by non-resident agents as provided for by art. 17, par. 2				
VJ4	Operations as referred to in art. 74, paragraph 1, lett. e)				
VJ5	Commission paid by travel agencies to their intermediaries (art. 74-ter, paragraph 8)				
VJ6	Domestic purchases of goods as referred to in art. 74, par. 7 and 8				
VJ7	Domestic purchases of industrial gold and of pure silver (art. 17, paragraph 5)				
VJ8	Purchases of taxable investment gold owing to option (art. 17, paragraph 5)				
VJ9	Intra-community purchases of goods (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)				
VJ10	Imports of goods as referred to in art. 74, paragraphs 7 and 8 without paying the VAT at custom (art. 70, paragraph 6)				
VJ11	Imports of industrial gold and pure silver without paying the VAT at custom (art. 70, paragraph 5)				
VJ12	Purchases of truffles from occasional sellers without a VAT registration number (article 1, paragraph 109, Law no. 311/2004)				
VJ13	Purchases of services rendered by subcontractors in the construction sector (art. 17, par. 6, lett. a)				
VJ14	Purchases of commercial properties (art. 17, par. 6, lett. a-bis)				
VJ15	Purchases of cellular phones (art. 17, par. 6, lett. b)				
VJ16	Purchases of microprocessors (art. 17, par. 6, lett. c)				
VJ17	TOTAL TAX (sum of lines from VJ1 to VJ16)				

PART VH PERIODIC PAYMENTS		CREDITS		DEBITS		Correction		CREDITS		DEBITS		Correction	
VH1								VH7					
VH2								VH8					
VH3								VH9					
VH4								VH10					
VH5								VH11					
VH6								VH12					
VH13	Advance payment owed							VH14	Subcontractors as per article 74, paragraph 5				
VH20								VH22					
VH24								VH26					
VH28								VH30					
VH21								VH23					
VH25								VH27					
VH29								VH31					

PART VK CONTROLLING AND CON- TROLLED COMPANY		DATA OF CONTROLLING COMPANY												
VK1	General data	VAT number												
VK2	Code	Last month of control												
VK3		Company name												
VK20	Total of credits transferred											VK24	Surplus of credit tax set off	
VK21	Total of debts transferred											VK25	Surplus request for refund on the controlling company	
VK22	Debt tax surplus (VK21-VK20)											VK26	Tax credits used	
VK23	Credit tax surplus (VK20-VK21)											VK27	Quarterly interest transferred	
VK30	Output VAT													
VK31	Deductible VAT													
VK32	Interest owed in relation to the quarterly payments													
VK33	Tax credit used in the periodic payments													
VK34	Payments following correction													
VK35	Supplementary tax payments													
VK36	Account re-accredited from the controlling company													

SIGNATURE OF THE CON- TROLLING ENTITY OR COMPANY	
Signature	



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PART VL
PAYMENT OF ANNUAL
TAX, PARTS FILLED IN

Form N.

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		DEBTS					CREDITS						
PART VL PAYMENT OF ANNUAL TAX	VL1 Output VAT (sum of lines VE25 and VJ17)												
	VL2 Deductible VAT (from line VF57)												
	VL3 TAX OWED (VL1 – VL2) or												
	VL4 CREDIT TAX (VL2 – VL1)												
Sect. 1 - Calculation of VAT due or input VAT for the tax period	VL8 Credit deriving from 2013 return or annual non-transferable credit (*) of which credit refund requested in previous years included in deduction following denial of the office (*) ²												
	VL9 Credit set off in form F24												
	VL10 Non-transferable credit surplus (*)												
	VL20 Refunds requested during the year (art. 38-bis, paragraph 2)												
Sect. 2 - Credit from previous year	VL21 Amount of credits transferred (*)												
	VL22 VAT credit resulting from the first 3 quarters of 2014 set off in the F24 form												
	VL23 Interest owed in relation to the quarterly payments												
	VL24 EU vehicle payments made during the year but which regard sales to be made in subsequent years												
	VL25 Transfers for previous years returned by the controlling company												
	VL26 Credit surplus from previous year												
	VL27 Refunds requested in previous year, included in deduction following denial of the office												
	VL28 Tax credit used in the periodic payments and of the account, of which credits received by savings management companies ²												
	VL29 Amount of periodic payments, payments for correction, quarterly interest payments, advance payment of which EU vehicle payments made during previous years but which regard sales made during the year ² of which suspended as a result of exceptional events ³												
	VL30 Amount of debts transferred (*)												
	VL31 Supplementary tax payments												
	VL32 OUTPUT VAT [(VL3 + lines from VL20 to VL24) - (VL4 + lines from VL25 to VL31)] or												
	VL33 INPUT VAT [(VL4 + lines from VL25 to VL31) - (VL3 + lines from VL20 to VL24)]												
	VL34 Tax credit used during the annual return												
	VL35 Refunds received by savings management companies used during the annual return												
	VL36 Interest owed during the annual return												
	VL37 Input tax ceded from savings management companies as provided for by art. 8 of Decree Law n. 35/2001												
	VL38 TOTAL VAT DUE (VL32 - VL34 - VL35 + VL36)												
	VL39 TOTAL INPUT VAT (VL33 - VL37)												
	VL40 Payments made following excess use of credit												
PARTS FILLED IN	VA	VB	VC	VD	VE	VF	VJ	VH	VK	VL	VT	VX	VO

(*) 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



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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

		Total taxable operations		Total tax	
		1	2	3	4
VT1	Division of taxable operations carried out regarding end consumers and holders of VAT numbers				
	Taxable operations regarding end consumers				
	Taxable operations regarding holders of VAT numbers				
		Taxable operations regarding end consumers		Tax	
		1	2	3	4
VT2	Abruzzo				
VT3	Basilicata				
VT4	Bolzano				
VT5	Calabria				
VT6	Campania				
VT7	Emilia Romagna				
VT8	Friuli Venezia Giulia				
VT9	Lazio				
VT10	Liguria				
VT11	Lombardy				
VT12	Marche				
VT13	Molise				
VT14	Piedmont				
VT15	Apulia				
VT16	Sardinia				
VT17	Sicily				
VT18	Tuscany				
VT19	Trento				
VT20	Umbria				
VT21	Aosta Valley				
VT22	Veneto				



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PART VX
CALCULATION OF VAT DUE OR INPUT VAT

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

VX1	VAT payable <i>or to be transferred</i> (*)		,00			
VX2	Input VAT (to be divided up between lines VX4, VX5 and VX6) <i>or to be transferred</i> (*)		,00			
VX3	Excess payment (to be divided up between lines VX4, VX5 and VX6)		,00			
Amount of request refund			1		,00	
of which to be paid using simplified procedure			2		,00	
Reason for the refund	3	<input type="checkbox"/>	Taxpayers entitled to priority reimbursement of the refund	4	<input type="checkbox"/>	
Subcontractor Taxpayers	5	<input type="checkbox"/>	Guarantee waiver	6	<input type="checkbox"/>	
Certification of companies and of operative entities						
The undersigned does hereby declare, pursuant to article 47 of the Decree of the President of the Republic no. 445 of 28 December 2000, that it is not among the companies and non-operative entities pursuant to article 30 of law no. 724 of 23 December 1994, and declares it is aware of the responsibilities – including those under criminal law – resulting from untruthful statements, as provided for by article 76 of the Decree of the President of the Republic no. 445 of 28 December 2000.						
VX4		7			Signature	
Certification of financial conditions and payment of contributions						
The undersigned does hereby declare, pursuant to article 47 of the Decree of the President of the Republic no. 445 of 28 December 2000, that the following conditions provided for by article 38-bis, third paragraph, letters a), b) and c), are met:						
<input type="checkbox"/>	a) the equity has not diminished from the accounting results for the latest tax period by more than 40 percent; the amount of the properties has not declined from the accounting results for the latest tax period by more than 40 percent for transfers not carried out in the normal management of the business that is carried out; the business itself has not been transferred, nor has it diminished due to transfers of businesses or branches of business included in the aforementioned accounting results;					
<input type="checkbox"/>	b) stocks or shares in the same company for an amount exceeding 50 percent of the share capital have not been transferred in the year prior to the application;					
<input type="checkbox"/>	c) the social security and insurance contributions have been made.					
The undersigned does hereby declare it is aware of the responsibilities – including those under criminal law – resulting from untruthful statements, as provided for by article 76 of the Decree of the President of the Republic no. 445 of 28 December 2000.						
			8			Signature
VX5	Amount to be deducted or compensated				,00	
VX6	Amount transferred following tax consolidation option	1	Tax code of consolidating company			,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



CODICE FISCALE

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**PART VO
OPTIONS**

Form N.

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

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

VO20	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option	1	<input type="checkbox"/>	Revocation	2 <input type="checkbox"/>
VO21	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option	1	<input type="checkbox"/>	Revocation	2 <input type="checkbox"/>
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	2 <input type="checkbox"/>
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	2 <input type="checkbox"/>
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	2 <input type="checkbox"/>
VO25	CALCULATION OF INCOME IN THE ORDINARY MANNER FOR CONNECTED AGRICULTURAL ACTIVITIES (article 1, paragraph 423, Law no. 266 of 23.12.2005)	Option	1	<input type="checkbox"/>	Revocation	2 <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"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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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"/>	Revo-cation 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"/>	Revo-cation 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"/>	Revo-cation 2 <input type="checkbox"/>
BENEFICIAL TAX REGIME FOR YOUNG BUSINESSPEOPLE AND UNEMPLOYED WORKERS			
VO33	Calculation of VAT and income in the ordinary manner (article 27, paragraphs 1 and 2, Decree Law no. 98/2011)	Option 1 <input type="checkbox"/>	
	Option for the simplified accounting regime (article 27, paragraph 3, Legislative Decree no. 98/2011)	Option 2 <input type="checkbox"/>	
VO34	SIMPLIFIED ACCOUNTING REGIME (article 27, paragraph 3, Decree Law no. 98/2011)	Option 1 <input type="checkbox"/>	
MINIMUM TAXPAYERS – Calculation of VAT and income in the ordinary manner (article 1, paragraph 96, Law no. 244/2007)			
VO35	Application of tax regime for young businesspeople and unemployed workers (article 27, paragraphs 1 and 2, Legislative Decree no. 98/2011)		Revocation 1 <input type="checkbox"/>
	Application of simplified accounting regime (article 27, paragraph 3, Legislative Decree no. 98/2011)		Revocation 2 <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"/>	Revo-cation 2 <input type="checkbox"/>
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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"/>	Revo-cation 2 <input type="checkbox"/>
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VAT 26 PR/2015 SUMMARISING PROSPECTUS
(Reserved for Controlling Entity or Company)
PARTS VV-VW-VY-VZ

PART VV PERIODICAL TAX PAYMENTS OF GROUP	CREDITS			DEBTS			Correction			CREDITS			DEBTS			Correction													
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18											
VV1																													
VV2																													
VV3																													
VV4																													
VV5																													
VV6																													
VV7																													
VV8																													
VV9																													
VV10																													
VV11																													
VV12																													
VV13	Advance payment owed																												

PART VW PAYMENT OF ANNUAL TAX OF GROUP Sect. 1 - Calculation of VAT due or input VAT for the tax period	DEBTS			CREDITS		
	1	2	3	4	5	6
VW1	Output VAT					
VW2	Deductible VAT					
VW3	TAX OWED (VW1 – VW2) or					
VW4	CREDIT TAX (VW2 – VW1)					

Sect. 2 - Calculation of output or input VAT	DEBTS			CREDITS		
	1	2	3	4	5	6
VW20	Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments to account					
VW21	Credit surpluses transferred from non-operative companies and credits of incorporated companies outside the group					
VW22	VAT credit resulting from the first 3 quarters of 2014 set off in the F24 form					
VW23	Interest transferred in relation to the quarterly payments					
VW24	Payments for EU vehicles made during the year by the controlling company but which regard sales to be made in subsequent years					
VW25	VAT credit surplus resulting from Prospectus VAT 26 PR for 2013 set off in Form F24					
VW26	Credit not request for refund resulting from Prospectus VAT 26 PR for 2013					
VW27	Refunds requested in previous year, included in deduction following denial of the office					
VW28	Tax credit used in the periodical payments and of the account					
VW29	Amount of periodic payments, payments for correction, quarterly interest payments, advance payment					
VW31	Supplementary tax payments					
VW32	OUTPUT VAT [(VW3 + lines from VW20 to VW25) - (VW4 + lines from VW26 to VW31)] or					
VW33	INPUT VAT [(VW4 + lines from VW26 to VW31) - (VW3 + lines from VW20 to VW25)]					
VW34	Tax credit used during the annual return					
VW36	Interest owed during the annual return					
VW38	TOTAL VAT DUE (VW32 + VW36) – (VW33 + VW34)					
VW39	TOTAL INPUT VAT (VW33 + VW34) – (VW32 + VW36)					
VW40	Payments made following excess use of credit					

PART VY CALCULATION OF VAT PAYABLE OR GROUP TAX CREDIT	DEBTS			CREDITS		
	1	2	3	4	5	6
VY1	VAT payable					
VY2	Input VAT to be apportion between lines VY4, VY5 and VY6					
VY3	Excess payments to be divided up between lines VY4, VY5 and VY6					
VY4	Amount of request refund of which to be paid using simplified procedure					
VY5	Amount to be deducted or compensated					
VY6	Amount transferred following tax consolidation option					

PART VZ DEDUCTIBLE GROUP SURPLUSES (PREVIOUS YEARS)	DEBTS			CREDITS		
	1	2	3	4	5	6
VZ1	2012 deductible surplus including it in deduction the following year					
VZ2	2013 deductible surplus including it in deduction the following year					

SIGNING THE PROSPECTUS	SIGNATURE				
	VS	VV	VW	VY	VZ