



**agenzia  
Entrate** Revenue Agency

**ANNUAL  
COMMUNICATION  
OF VAT DATA**

# ANNUAL COMMUNICATION OF VAT DATA

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

**Legislative Decree No. 196 of the 30 June 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.**

## 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 different 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 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. 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 indicated in the communications:

- 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 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 (Ministero dell'Economia e delle Finanze), Via XX Settembre 97 – 00187 Roma;
- Revenue Agency (Agenzia delle Entrate) – Via Cristoforo Colombo, 426 c/d – 00145 Roma.

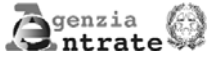
## Consent

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. 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.***



Revenue Agency



ANNUAL COMMUNICATION OF VAT DATA

COMPANY NAME OR SURNAME AND NAME

TAX CODE

Sec. I GENERAL DATA

Fiscal year

– TAXPAYER –

VAT registration no.  Activity code

Separate accounting  Communication of entity or companies 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)	1	<input type="text"/>	,00
	of which: non-taxable transactions	2	<input type="text"/>	,00
	exempt transactions	3	<input type="text"/>	,00
	intra-community sale of goods	4	<input type="text"/>	,00
	of which sales of operating assets	5	<input type="text"/>	,00

– LIABILITY TRANSACTIONS –

CD2	Total liability transactions (net of VAT)	1	<input type="text"/>	,00
	of which: non-taxable purchases	2	<input type="text"/>	,00
	exempt purchases	3	<input type="text"/>	,00
	intra-community purchases of goods	4	<input type="text"/>	,00
	of which purchases of operating assets	5	<input type="text"/>	,00

– IMPORTATION WITHOUT PAYING VAT ON ENTRY INTO CUSTOMS –

CD3	Industrial gold and pure silver	Taxable	1	<input type="text"/>	,00	Tax	2	<input type="text"/>	,00
	Scrap and other recycled material	Taxable	3	<input type="text"/>	,00	Tax	4	<input type="text"/>	,00

Sec. III CALCULATION OF OUTPUT OR INPUT TAX

CD4 VAT payable  ,00

CD5 Deductible VAT  ,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