

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

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

**Purposes of processing**

The Ministry of the Economy and Finance and the Revenue Agency inform you, on their behalf and on behalf of other persons obliged to do so, that in the return there is personal data that will be processed by the Ministry of the Economy and Finance and the Revenue Agency, as well as by intermediaries identified by legislation (Tax Assistance Centres, trade associations and professionals) for the purposes of payment, assessment and collection of taxes and that, to this end, certain data may be published pursuant to the combined provisions of article 69 of Presidential Decree no. 600 of 29 September 1973 as amended by Law no. 133 of 06 August 2008, and by article 66-bis of Presidential Decree no. 633 of 26 October 1972. The data in the possession of the Ministry of the Economy and Finance and the Revenue Agency may be communicated to other public entities (for example Municipalities, I.N.P.S.) where legislation provides for this, or when such communication is necessary in order for them to carry out their institutional functions, subject to this being communicated to the Privacy Commissioner (Data Protection Commissioner) beforehand. The same information may also be communicated to private or public economic entities where the legislation provides for this.

**Personal data**

The data requested in the return must be supplied to prevent the application of administrative and, in some instances, criminal sanctions. Providing a telephone or mobile phone number, fax number and email address makes it possible to receive, free of charge, from the Revenue Agency, information and updates regarding deadlines, news, obligations and services offered.

**Method of processing**

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

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

**Data controllers**

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

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

**Persons responsible for data processing**

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

**Taxpayer's rights**

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

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

**Consent**

The Ministry of the Economy and Finance and the Revenue Agency, in their capacity as public entities, do not need to acquire 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.***

<b>RETURN TYPE</b>	Correction of existing return <input type="checkbox"/>		Supplementary return in favour <input type="checkbox"/>		Supplementary return <input type="checkbox"/>		
<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 OR MOBILE PHONE dialling code number		FAX NUMBER dialling code number	
<b>Individuals</b>	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)	
<b>Taxpayers different from individuals</b>	Name or company name					Legal nature <input type="checkbox"/>	
<b>Non-resident persons</b>	Foreign country of residence		Foreign Country code		VAT registration number in foreign Country		
<b>DECLARANT DIFFERENT FROM TAXPAYER</b> (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)	
	Foreign Country code		Federated state, province, county			Place of residence	
	Foreign address				Telephone or mobile phone 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	Procedure not yet concluded <input type="checkbox"/>		
<b>SIGNATURE OF THE RETURN</b>	Indicate the number of forms <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"/>			
	Particular situations <input type="checkbox"/>		Code <input type="text"/>				
<b>SIGNATURE OF THE CONTROLLING BODY OR COMPANY</b>	Signature <input type="text"/>						
<b>UNDERTAKING TO ELECTRONIC SUBMISSION</b>	Tax code of the intermediary <input type="text"/>			C.A.F. registration no <input type="text"/>			
	Undertaking to submit electronically the return <input type="checkbox"/>						
<b>Reserved for intermediary</b>	Reception of notice electronically <input type="checkbox"/>						
	Date of the undertaking day month year		<b>SIGNATURE OF INTERMEDIARY</b> <input type="text"/>				
<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. <input type="text"/>			Tax code of the C.A.F. <input type="text"/>			
	Tax code of the of the professional <input type="text"/>		Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997		<b>SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL</b> <input type="text"/>		
<b>SIGNATURE OF ACCOUNTS AUDITING BODY</b>	Subject	Tax code <input type="text"/>		SIGNATURE <input type="text"/>			
	Subject	Tax code <input type="text"/>		SIGNATURE <input type="text"/>			
	Subject	Tax code <input type="text"/>		SIGNATURE <input type="text"/>			
	Subject	Tax code <input type="text"/>		SIGNATURE <input type="text"/>			
	Subject	Tax code <input type="text"/>		SIGNATURE <input type="text"/>			





TAX CODE

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Revenue Agency

Agenzia Entrate

**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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	CEILING USED						2012 TAX YEAR		2011 TAX YEAR	
	1	2	3	4	5	6				
	INTERNAL OR FOR INTRA-COMM. PURCHASES.	FOR IMPORTS	BUSINESS TURNOVER	EXPORTS	BUSINESS TURNOVER	EXPORTS				
<b>PART VC</b> 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 DIC	,00	,00	,00	,00	,00	,00		,00		
VC13 TOTAL	,00	,00	,00	,00	,00	,00		,00		
VC14 CEILING AVAILABLE AS OF 01 JANUARY 2012								1	,00	
Method adopted for the calculation of the ceiling during 2012	2 <input type="checkbox"/>		CALENDAR		3 <input type="checkbox"/>		MONTHLY			
<b>PART VD</b> TRANSFER OF VAT CREDIT ON THE PART OF BY SAVINGS MANAGEMENT INSTITUTIONS (Art. 8 of Decree Law n. 351/2001)										
Sect. 1 - Transferring company - List of transferee companies or body	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. 2 - Transferee body or company - List of transferor companies	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 2011)									,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	

Revenue  
Agency

TAX CODE

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## PARTS VE

ACTIVE OPERATIONS AND  
CALCULATION OF BUSINESS TURNOVERForm N. 

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PART VE		1	TAXABLE AMOUNT	%	2	TAX
<b>CALCULATION OF BUSINESS TURNOVER AND THE TAX RELATIVE TO TAXABLE OPERATIONS</b>						
<b>Sect. 1 - Conferring of agricultural products and transfers by exempt agriculturalists (in the case of the limit being exceeded by more than a third)</b>	<b>VE1</b>					
	<b>VE2</b>		,00	2		,00
	<b>VE3</b>		,00	4		,00
	<b>VE4</b>	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	,00	7		,00
	<b>VE5</b>		,00	7,3		,00
	<b>VE6</b>		,00	7,5		,00
	<b>VE7</b>		,00	8,3		,00
	<b>VE8</b>		,00	8,5		,00
	<b>VE9</b>		,00	8,8		,00
			,00	12,3		,00
<b>Sect. 2 - Taxable agricultural operations and taxable commercial or professional operations</b>	<b>VE20</b>	Taxable operations that are different from operations indicated in the section 1 separated according to tax rate, taking into account the variations referred to in article 26, and relative taxes	,00	4		,00
	<b>VE21</b>		,00	10		,00
	<b>VE22</b>		,00	21		,00
<b>Sect. 3 - Total taxable amount and tax</b>	<b>VE23 TOTALS</b> (sum of lines from VE1 to VE9 and 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. 4 - Other operations</b>	Operations which contribute to formation of ceiling	1	,00			
	Exports					
	Intra-community sales					
	<b>VE30</b> 2	3	,00			,00
	Sales to San Marino					
	4		,00			
	<b>VE31</b>	Non-taxable operations as a result of declaration of intent				,00
	<b>VE32</b>	Other non-taxable operations				,00
	<b>VE33</b>	Exempt operations (art. 10)				,00
	Operations with application of reverse charge	1	,00			
	Sales of scrap and other salvage material					
	2	Sales of gold and pure silver				
	,00	3	,00			,00
	<b>VE34</b>	Subcontracting in the construction sector				
	4	Sales of commercial properties				
	,00	5	,00			,00
	Sales of cellular phones					
	6	Sales of microprocessors				
	,00	7	,00			,00
	<b>VE35</b>	Non-taxable operations carried as regards earthquake victims				,00
	Operations carried out during the year but taxable in subsequent years	1	,00			,00
	<b>VE36</b>	article 7 of Decree Law no. 185/2008				
	2	article 32-bis of Decree Law no. 83/2012				
	,00	3	,00			,00
	<b>VE37</b> (minus)	Operations carried out during previous year but with tax payable in 2012				,00
	<b>VE38</b> (minus)	Transfers of depreciable goods and internal transfers				,00
	<b>VE39</b>	Performance of services rendered to community customers (Art. 7-ter)				,00
<b>Sect. 5 - Business turnover</b>	<b>VE40 TURNOVER</b> (sum of lines VE23 and from VE30 to VE36 minus VE37 and VE38)		,00			,00

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 Revenue  
 Agency

 PARTS VF  
 LIABILITY OPERATIONS  
 AND ADMISSIBLE DEDUCTIBLE VAT

Form N.

<b>PART VF</b>  <b>LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT</b>  <b>SECT. 1 - Total amount of purchases carried out in the national territory, of intra-community purchases and imports</b>	<b>VF1</b>			<b>1 TAXABLE AMOUNT</b>	%	<b>2 TAX</b>	
	<b>VF2</b>						
	<b>VF3</b>						
	<b>VF4</b>	Taxable purchases and imports (excluded those that					
	<b>VF5</b>	referred to in lines VF17, VF18 and VF19) separated according to tax rate					
	<b>VF6</b>	or to compensation percentages, taking into account					
	<b>VF7</b>	the variations referred to in art. 26, and relative tax					
	<b>VF8</b>						
	<b>VF9</b>						
	<b>VF10</b>						
	<b>VF11</b>						
	<b>VF12</b>	Purchases and imports carried out without the payment of tax, with ceiling					
	<b>VF13</b>	Other non-taxable purchases, not subject to taxations and carried out under special tax regimes					
	<b>VF14</b>	Exempt purchases (art. 10) and non-taxable imports					
	<b>VF15</b>	Purchases by subjects referred to in art. 27, paragraphs 1 and 2, of Decree Law 98/2011					
	<b>VF16</b>	Purchases and imports not subject to tax carried out by earthquake victims					
	<b>VF17</b>	Purchases and imports for which deduction is excluded or reduced (article 19-bis1)					
	<b>VF18</b>	Purchases and imports for which the deduction of the tax payable is not admitted					
	<b>VF19</b>	Purchases recorded during the year but with the deduction of the tax deferred to subsequent year <sup>1</sup>					
		article 7 of Decree Law no. 185/2008	article 32-bis of Decree Law no. 83/2012				
	2	3					
<b>VF20</b>	<i>(mimus)</i> Purchases recorded in previous year but with VAT payable in 2012						
<b>SECT. 2 - Total purchases and imports, total tax, intra-community purchases, imports and purchases from San Marino</b>	<b>VF21</b>	<b>TOTAL PURCHASES AND IMPORTS</b>					
	<b>VF22</b>	Tax adjustments and roundings (indicate with +/- sign)					
	<b>VF23</b>	<b>TOTAL TAX ON TAXABLE PURCHASES AND IMPORTS (VF21 column 2 ± VF22)</b>					
			Taxable amount			Tax	
	<b>VF24</b>	<b>Intra-community purchases</b>	1		2		
	<b>VF24</b>	<b>Imports</b>	3		4		
			with payment of VAT		without payment of VAT		
	<b>VF24</b>	<b>Purchases from San Marino</b>	5		6		
	<b>Subdivision of total purchases and imports (line VF21):</b>						
<b>VF25</b>	1 Depreciable goods	2 Non-depreciable capital goods	3 Goods for resale or production of goods and services	4 Other purchases and imports			
<b>SECT. 3 - Calculation of admissible deductible VAT</b>	<b>VF30</b>	<b>METHOD USED FOR CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT</b>					
		• travel agencies	1	<input type="checkbox"/>	• associations operating in the agricultural sector	5	<input type="checkbox"/>
		• used goods	2	<input type="checkbox"/>	• travelling shows and minor taxpayers	6	<input type="checkbox"/>
		• exempt operations	3	<input type="checkbox"/>	• connected agricultural activities	7	<input type="checkbox"/>
		• farm holidays	4	<input type="checkbox"/>	• agricultural business	8	<input type="checkbox"/>
<b>SECT. 3-A</b> Exempt operations	<b>VF31</b>	Purchases classified as occasional taxable operations	1		2		
	<b>VF32</b>	Cross the box if exclusively exempt operations to be carried out in the year 2012	1	<input type="checkbox"/>			
	<b>VF33</b>	Cross the box if the option referred to in art. 36 bis to be carried out in the year 2012	1	<input type="checkbox"/>			
		<b>Data for the calculation of percentage of deduction</b>					
	<b>VF34</b>	Exempt operations relating to investment gold carried out by agents identified by art. 19, par. 3, letter d)	1		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	
					Exempt operations as referred to in art. 10, n. 27-quinquies	3	
					Operation non-subject as referred to in art 74, par. 1	6	
		Depreciable goods and internal exempt transfers	4		Operation non-subject	5	
					Exempt operations as per art. 19, par. 3, lett. a.bis)	7	
<b>VF35</b>	VAT not discharged on purchases and imports as referred to in line VF12						
<b>VF36</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						
<b>VF37</b>	<b>Admissible deductible VAT</b>						

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SECT. 3-B		1	TAXABLE AMOUNT	2	TAX
Agricultural business (art.34)	<b>VF38</b> Reserved for mixed agricultural business - Total taxable different operations				
	<b>VF39</b>		.00		.00
	<b>VF40</b>		.00	2	.00
	<b>VF41</b>		.00	4	.00
	<b>VF42</b>		.00	7	.00
	<b>VF42</b> Taxable agricultural operations as referred to in section 1 and 2 of		.00	7.3	.00
	<b>VF43</b> part VE separated according to percentage of compensation, net of		.00	7.5	.00
	<b>VF43</b> the variation in decrease, for the calculation of the flat-rate		.00	8.3	.00
	<b>VF44</b> deduction VAT		.00	8.5	.00
	<b>VF45</b>		.00	8.8	.00
	<b>VF46</b>		.00	12.3	.00
	<b>VF47</b>				
	<b>VF48</b> Tax adjustments and roundings (indicate with +/- sign)				.00
	<b>VF49</b> TOTALS Algebraic sum of lines from VF39 to VF48		.00		.00
	<b>VF50</b> VAT deductible for operations referred to in line VF38				.00
<b>VF51</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 article 8, paragraph 1, articles 38 quater and 72				.00	
<b>VF52</b> TOTAL admissible deductible VAT (VF49+VF50+VF51)				.00	
<b>SECT. 3-C</b>					
Special cases					
<b>Occasional carrying out of exempt operations or taxable operations</b>					
<b>VF53</b>	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		1	<input type="checkbox"/>	
	Cross the box if the taxable operations carried out are occasional		2	<input type="checkbox"/>	
<b>VF54</b>	If occasional sales of used goods have been made with the application of the margin regime (Decree Law no. 41/1995), cross the box		1	<input type="checkbox"/>	
<b>Reserved for agricultural business</b>					
<b>VF55</b>	Occasional operations that come under the regime provided for by article 34-bis for connected agricultural activities	1	Taxable amount	2	Tax
			.00		.00
<b>SECT. 4</b>					
Admissible deductible VAT					
<b>VF56</b>	TOTAL adjustments (indicate with a sign +/-)				.00
<b>VF57</b>	Admissible deductible VAT				.00





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

Form N. 

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PART VJ CALCULATION OF TAX ON CERTAIN TYPES OF OPERATIONS		1	TAXABLE AMOUNT	2	TAX
<b>VJ1</b>	Purchases of goods coming from the Vatican State City and from San Marino - art. 71, par. 2 - (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)			.00	.00
<b>VJ2</b>	Withdrawals of goods from VAT deposits (art. 50-bis, par. 6, Decree Law n. 331/1993)			.00	.00
<b>VJ3</b>	Purchases of goods and by non-resident agents as provided for by art. 17, par. 2			.00	.00
<b>VJ4</b>	Operations as referred to in art. 74, paragraph 1, lett. e)			.00	.00
<b>VJ5</b>	Commission paid by travel agencies to their intermediaries (art. 74-ter, paragraph 8)			.00	.00
<b>VJ6</b>	Domestic purchases of goods as referred to in art. 74, par. 7 and 8			.00	.00
<b>VJ7</b>	Domestic purchases of industrial gold and of pure silver (art. 17, paragraph 5)			.00	.00
<b>VJ8</b>	Purchases of taxable investment gold owing to option (art. 17, paragraph 5)			.00	.00
<b>VJ9</b>	Intra-community purchases of goods (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)			.00	.00
<b>VJ10</b>	Imports of goods as referred to in art. 74, paragraphs 7 and 8 without paying the VAT at custom (art. 70, paragraph 6)			.00	.00
<b>VJ11</b>	Imports of industrial gold and pure silver without paying the VAT at custom (art. 70, paragraph 5)			.00	.00
<b>VJ12</b>	Purchases of truffles from occasional sellers without a VAT registration number (article 1, paragraph 109, Law no. 311/2004)			.00	.00
<b>VJ13</b>	Purchases of services rendered by subcontractors in the construction sector (art. 17, par. 6, lett. a)			.00	.00
<b>VJ14</b>	Purchases of commercial properties (art. 17, par. 6, lett. a-bis)			.00	.00
<b>VJ15</b>	Purchases of cellular phones (art. 17, par. 6, lett. b)			.00	.00
<b>VJ16</b>	Purchases of microprocessors (art. 17, par. 6, lett. c)			.00	.00
<b>VJ17</b>	<b>TOTAL TAX</b> (sum of lines from VJ1 to VJ16)				.00

  

PART VH PERIODIC PAYMENTS		CREDITS		DEBITS		Correction	CREDITS		DEBITS		Correction
1	2	3	4	5	6	7	8	9	10	11	
<b>VH1</b>		.00	.00				<b>VH7</b>	.00	.00		
<b>VH2</b>		.00	.00				<b>VH8</b>	.00	.00		
<b>VH3</b>		.00	.00				<b>VH9</b>	.00	.00		
<b>VH4</b>		.00	.00				<b>VH10</b>	.00	.00		
<b>VH5</b>		.00	.00				<b>VH11</b>	.00	.00		
<b>VH6</b>		.00	.00				<b>VH12</b>	.00	.00		
<b>VH13</b>	Advance payment owed			.00			<b>VH14</b>			Subcontractors as per article 74, paragraph 5	
<b>VH20</b>		.00	<b>VH21</b>	.00	<b>VH22</b>	.00	<b>VH23</b>	.00	<b>VH24</b>	.00	
<b>VH24</b>		.00	<b>VH25</b>	.00	<b>VH26</b>	.00	<b>VH27</b>	.00	<b>VH28</b>	.00	
<b>VH28</b>		.00	<b>VH29</b>	.00	<b>VH30</b>	.00	<b>VH31</b>	.00			

  

PART VK CONTROLLING AND CON- TROLLED COMPANY		DATA OF CONTROLLING COMPANY			
		VAT registration number	Last month of control	Company name	
1	2	3	4	5	
<b>VK1</b>	General data				
<b>VK2</b>	Code				
<b>VK20</b>	Total of credits transferred		.00	<b>VK24</b> Surplus of credit tax set off	.00
<b>VK2</b>	Total of debts transferred		.00	<b>VK25</b> Surplus request for refund on the controlling company	.00
<b>VK22</b>	Debt tax surplus (VK21-VK20)		.00	<b>VK26</b> Tax credits used	.00
<b>VK23</b>	Credit tax surplus (VK20-VK21)		.00	<b>VK27</b> Quarterly interest transferred	.00
<b>VK30</b>	Output VAT				.00
<b>VK31</b>	Deductible VAT				.00
<b>VK32</b>	Interest owed in relation to the quarterly payments				.00
<b>VK33</b>	Tax credit used in the periodic payments				.00
<b>VK34</b>	Payments following correction				.00
<b>VK35</b>	Supplementary tax payments				.00
<b>VK36</b>	Account re-accredited from the controlling company				.00

  

SIGNATURE OF THE CONTROL- LING ENTITY OR COMPANY	Signature





Revenue  
Agency

TAX CODE

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

Form N.

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<b>PART VL</b>		<b>DEBITS</b>				<b>CREDITS</b>							
<b>PAYMENT OF ANNUAL TAX</b>	<b>VL1 Output VAT</b> (sum of lines VE25 and VJ17)												
<b>Sect. 1 - Calculation of VAT due or input VAT for the tax period</b>	<b>VL2 Deductible VAT</b> (from line VF57)								.00				
	<b>VL3 TAX OWED</b> (VL1 - VL2) or								.00				
	<b>VL4 CREDIT TAX</b> (VL2 - VL1)								.00				
<b>Sect. 2 - Credit from previous year</b>	<b>VL8</b> Credit deriving from 2011 return <i>or</i> annual non-transferable credit (*)								.00				
	<b>VL9</b> Credit set off in form F24								.00				
	<b>VL10</b> Non-transferable credit surplus (*)								.00				
<b>Sect. 3 - Calculation of output or input VAT relating to all the activities carried out</b>		<b>DEBITS</b>				<b>CREDITS</b>							
	<b>VL20</b> Refunds requested during the year (art. 38-bis, paragraph 2)								.00				
	<b>VL21</b> Amount of credits transferred (*)								.00				
	<b>VL22</b> VAT credit resulting from the first 3 quarters of 2012 set off in the F24 form								.00				
	<b>VL23</b> Interest owed in relation to the quarterly payments								.00				
	<b>VL24</b> EU vehicle payments made during the year but which regard sales to be made in subsequent years								.00				
	<b>VL25</b> Transfers for previous years returned by the controlling company								.00				
	<b>VL26</b> Credit surplus from previous year								.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, of which credits received by savings management companies <sup>2</sup>								.00				
	<b>VL29</b> 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 <sup>2</sup>								.00				
	of which suspended as a result of exceptional events <sup>3</sup>								.00				
	<b>VL30</b> Amount of debts transferred (*)								.00				
	<b>VL31</b> Supplementary tax payments								.00				
	<b>VL32</b> <b>OUTPUT VAT</b> [(VL3 + lines from VL20 to VL24) - (VL4 + lines from VL25 to VL31)] or								.00				
	<b>VL33</b> <b>INPUT VAT</b> [(VL4 + lines from VL25 to VL31) - (VL3 + lines from VL20 to VL24)]								.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 from savings management companies as provided for by art. 8 of Decree Law n. 351/2001								.00				
	<b>VL38</b> <b>TOTAL VAT DUE</b> (VL32 - VL34 - VL35 + VL36)								.00				
	<b>VL39</b> <b>TOTAL INPUT VAT</b> (VL33 - VL37)								.00				
	<b>VL40</b> Payments made following excess use of credit								.00				
<b>PARTS FILLED IN</b>		<b>VA</b>	<b>VC</b>	<b>VD</b>	<b>VE</b>	<b>VF</b>	<b>VJ</b>	<b>VH</b>	<b>VK</b>	<b>VL</b>	<b>VT</b>	<b>VX</b>	<b>VO</b>

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



Revenue  
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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 INPUT VAT

**PART VT**

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

		1	2
Total taxable operations		<input type="text" value="0,00"/>	Total tax <input type="text" value="0,00"/>
<b>VT1</b>	<b>Division of taxable operations carried out regarding end consumers and holders of VAT numbers</b>	3	4
	Taxable operations regarding end consumers	<input type="text" value="0,00"/>	Tax <input type="text" value="0,00"/>
	Taxable operations regarding holders of VAT numbers	5	6
		<input type="text" value="0,00"/>	Tax <input type="text" value="0,00"/>
		Taxable operations regarding end consumers	
		Tax	
<b>VT2</b>	Abruzzo	1 <input type="text" value="0,00"/>	2 <input type="text" value="0,00"/>
<b>VT3</b>	Basilicata	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT4</b>	Bolzano	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT5</b>	Calabria	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT6</b>	Campania	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT7</b>	Emilia Romagna	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT8</b>	Friuli Venezia Giulia	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT9</b>	Lazio	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT10</b>	Liguria	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT11</b>	Lombardy	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT12</b>	Marche	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT13</b>	Molise	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT14</b>	Piedmont	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT15</b>	Apulia	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT16</b>	Sardinia	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT17</b>	Sicily	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT18</b>	Tuscany	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT19</b>	Trento	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT20</b>	Umbria	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT21</b>	Aosta Valley	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>
<b>VT22</b>	Veneto	<input type="text" value="0,00"/>	<input type="text" value="0,00"/>

**PART VX**

CALCULATION OF VAT  
TO BE PAID OR OF TAX  
CREDIT

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

<b>VX1</b>	<b>VAT payable or to be transferred(*)</b>	<input type="text" value="0,00"/>
<b>VX2</b>	<b>Input VAT (to be divided up between lines VX4, VX5 and VX6) or to be transferred (*)</b>	<input type="text" value="0,00"/>
<b>VX3</b>	<b>Excess payment (to be divided up between lines VX4, VX5 and VX6)</b>	<input type="text" value="0,00"/>
<b>VX4</b>	<b>Amount of request refund</b>	1 <input type="text" value="0,00"/>
	of which to be paid using simplified procedure	2 <input type="text" value="0,00"/>
	Reason for the refund	3 <input type="text" value=""/>
	Subcontractor Taxpayers	5 <input type="text" value=""/>
	Taxpayers entitled to priority reimbursement of the refund	4 <input type="text" value=""/>
	Certification of companies' and bodies' operational status	6 <input type="text" value=""/>
	Virtuous taxpayers	7 <input type="text" value=""/>
	Amount payable without guarantee	8 <input type="text" value="0,00"/>
<b>VX5</b>	<b>Amount to be deducted or compensated</b>	<input type="text" value="0,00"/>
<b>VX6</b>	<b>Amount transferred following tax consolidation option</b>	1 <input type="text" value=""/>
	Tax code of consolidating company	<input type="text" value=""/>

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



Revenue Agency

TAX CODE

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PART VO  
OPTIONS

Form N.

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

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

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

<b>VO1</b>	<b>Art. 19 bis 2</b> - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option	1	<input type="checkbox"/>
<b>VO2</b>	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/1999)	Option	1	<input type="checkbox"/>
	<b>AGRICULTURE</b>			
	– Art. 34, paragraph 6: Subjects exempted	Waiver	1	<input type="checkbox"/>
	– Art. 34, paragraph 11: Application of the ordinary VAT regime	Option	3	<input type="checkbox"/>
	– Art. 34-bis: Application of the ordinary VAT regime	Option	5	<input type="checkbox"/>
<b>VO3</b>		Revocation	2	<input type="checkbox"/>
		Revocation	4	<input type="checkbox"/>
		Revocation	6	<input type="checkbox"/>
<b>VO4</b>	<b>Art. 36</b> - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Option	1	<input type="checkbox"/>
		Revocation	2	<input type="checkbox"/>
<b>VO5</b>	<b>Art. 36 bis</b> - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	Option	1	<input type="checkbox"/>
		Revocation	2	<input type="checkbox"/>
<b>VO6</b>	<b>Art. 74</b> - paragraph 1 - PUBLISHING - Application of the tax on the basis of number of copies sold	Option	1	<input type="checkbox"/>
		Revocation	2	<input type="checkbox"/>
<b>VO7</b>	<b>Art. 74</b> - paragraph 6 – ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	Option	1	<input type="checkbox"/>
		Revocation	2	<input type="checkbox"/>
<b>VO8</b>	INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)	Option	1	<input type="checkbox"/>
		Revocation	2	<input type="checkbox"/>
<b>VO9</b>	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995)	Options	1	<input type="checkbox"/>
		paragraph 2	2	<input type="checkbox"/>
		paragraph 3	3	<input type="checkbox"/>
		paragraph 6	4	<input type="checkbox"/>
		paragraph 2	5	<input type="checkbox"/>
		paragraph 6	6	<input type="checkbox"/>
<b>VO10</b>	INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (art. 41, DECREE LAW 331/1993)	Options	1	<input type="checkbox"/>
		2	<input type="checkbox"/>	
		3	<input type="checkbox"/>	
		4	<input type="checkbox"/>	
		5	<input type="checkbox"/>	
		6	<input type="checkbox"/>	
		7	<input type="checkbox"/>	
		8	<input type="checkbox"/>	
		9	<input type="checkbox"/>	
		10	<input type="checkbox"/>	
		11	<input type="checkbox"/>	
		12	<input type="checkbox"/>	
		13	<input type="checkbox"/>	
		14	<input type="checkbox"/>	
		15	<input type="checkbox"/>	
		16	<input type="checkbox"/>	
		17	<input type="checkbox"/>	
		18	<input type="checkbox"/>	
		19	<input type="checkbox"/>	
		20	<input type="checkbox"/>	
		21	<input type="checkbox"/>	
		22	<input type="checkbox"/>	
		23	<input type="checkbox"/>	
		24	<input type="checkbox"/>	
		25	<input type="checkbox"/>	
		26	<input type="checkbox"/>	
		27	<input type="checkbox"/>	
		1	<input type="checkbox"/>	
		2	<input type="checkbox"/>	
		3	<input type="checkbox"/>	
		4	<input type="checkbox"/>	
		5	<input type="checkbox"/>	
		6	<input type="checkbox"/>	
		7	<input type="checkbox"/>	
		8	<input type="checkbox"/>	
		9	<input type="checkbox"/>	
		10	<input type="checkbox"/>	
		11	<input type="checkbox"/>	
		12	<input type="checkbox"/>	
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		14	<input type="checkbox"/>	
		15	<input type="checkbox"/>	
		16	<input type="checkbox"/>	
		17	<input type="checkbox"/>	
		18	<input type="checkbox"/>	
		19	<input type="checkbox"/>	
		20	<input type="checkbox"/>	
		21	<input type="checkbox"/>	
		22	<input type="checkbox"/>	
		23	<input type="checkbox"/>	
		24	<input type="checkbox"/>	
		25	<input type="checkbox"/>	
		26	<input type="checkbox"/>	
		27	<input type="checkbox"/>	
<b>VO11</b>		Revoca-tions	1	<input type="checkbox"/>
		2	<input type="checkbox"/>	
		3	<input type="checkbox"/>	
		4	<input type="checkbox"/>	
		5	<input type="checkbox"/>	
		6	<input type="checkbox"/>	
		7	<input type="checkbox"/>	
		8	<input type="checkbox"/>	
		9	<input type="checkbox"/>	
		10	<input type="checkbox"/>	
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		13	<input type="checkbox"/>	
		14	<input type="checkbox"/>	
		15	<input type="checkbox"/>	
		16	<input type="checkbox"/>	
		17	<input type="checkbox"/>	
		18	<input type="checkbox"/>	
		19	<input type="checkbox"/>	
		20	<input type="checkbox"/>	
		21	<input type="checkbox"/>	
		22	<input type="checkbox"/>	
		23	<input type="checkbox"/>	
		24	<input type="checkbox"/>	
		25	<input type="checkbox"/>	
		26	<input type="checkbox"/>	
		27	<input type="checkbox"/>	
<b>VO12</b>	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"/>
<b>VO13</b>	<b>Art. 10</b> - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD	single operations	Options	1
		Transferor	2	<input type="checkbox"/>
		all operations	Revocation	3
		Intermediary	4	<input type="checkbox"/>
		single operations	Option	4
<b>VO14</b>	<b>Art. 74 quater</b> - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1	<input type="checkbox"/>
		Revocation	2	<input type="checkbox"/>
<b>VO15</b>	VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)	Option	1	<input type="checkbox"/>
<b>VO20</b>	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option	1	<input type="checkbox"/>
		Revocation	2	<input type="checkbox"/>
<b>VO21</b>	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option	1	<input type="checkbox"/>
		Revocation	2	<input type="checkbox"/>
<b>VO22</b>	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"/>
<b>VO23</b>	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"/>
<b>VO24</b>	CALCULATION OF INCOME FOR COMPANIES COSTITUITE BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Option	1	<input type="checkbox"/>
		Revocation	2	<input type="checkbox"/>
<b>VO25</b>	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"/>	<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	<b>VO30</b> APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>	
	<b>VO31</b> TRADE UNIONS AND LABOUR ASSOCIATIONS OPERATING IN AGRICULTURE Calculation of VAT and income in the ordinary manner (art. 78, paragraph 8, Law 413/1991)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>	
	<b>VO32</b> FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>	
	BENEFICIAL TAX REGIME FOR YOUNG BUSINESSPEOPLE AND UNEMPLOYED WORKERS							
	<b>VO33</b> 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 of 2011)	Option	2	<input type="checkbox"/>				
	<b>VO34</b> SIMPLIFIED ACCOUNTING REGIME (article 27, paragraph 3, Decree Law no. 98/2011)	Option	1	<input type="checkbox"/>				
Sect. 4 - Options and revocation regarding tax on entertainment	MINIMUM TAXPAYERS – Calculation of VAT and income in the ordinary manner (article 1, paragraph 96, Law no. 244 of 2007)							
	<b>VO35</b> Application of tax regime for young businesspeople and unemployed workers (article 27, paragraphs 1 and 2, Legislative Decree no. 98 of 2011)					Revocation	1	<input type="checkbox"/>
	Application of simplified accounting regime (article 27, paragraph 3, Legislative Decree no. 98 of 2011)					Revocation	2	<input type="checkbox"/>
Sect. 5 - Options and revocation regarding IRAP	<b>VO40</b> APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNER (art. 4, Presidential Decree 544/1999)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>	
	<b>VO50</b> 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"/>	Revocation	2	<input type="checkbox"/>	



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Revenue Agency

VAT 26 PR/2013 SUMMARISING PROSPECTUS  
(Reserved for controlling entity or company)  
PART VS

Form N. 

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**PART VS**

**Sect. 1 - List of companies in the group**

REFUND DURING THE YEAR	VAT registration number		Code	Last month	Non-operative company	Amount
	1	2	3	4	5	
<b>VS1</b>	1	2	3	4	5	.00
	Credit surplus		Credit surplus set off		ANNUAL REFUND	
	6	7	8	9	10	.00
	Virtuous company				12	Amount payable without guarantee
		11				.00
<b>VS2</b>	1	2	3	4	5	.00
	6	7	8	9	10	.00
			11			12
<b>VS3</b>	1	2	3	4	5	.00
	6	7	8	9	10	.00
			11			12
<b>VS4</b>	1	2	3	4	5	.00
	6	7	8	9	10	.00
			11			12
<b>VS5</b>	1	2	3	4	5	.00
	6	7	8	9	10	.00
			11			12
<b>VS6</b>	1	2	3	4	5	.00
	6	7	8	9	10	.00
			11			12
<b>VS20</b> Total refund and number of subjects to which to be requested	1				2	.00
<b>VS21</b> Number of subjects who have taken part in the group payment	1				2	
<b>VS22</b> Number of subjects required to present guarantees	1				2	
<b>VS30</b> Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13.12.1979)						.00

**Sect. 2 - Summarising data**

**Sect. 3 - Guarantees of the controlling company**



TAX CODE

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Revenue Agency

VAT 26 PR/2013 SUMMARISING PROSPECTUS  
(Reserved for Controlling Entity or Company)  
PARTS VV-VW-VY-VZ

	CREDITS	DEBTS	Correction	CREDITS	DEBTS	Correction							
<b>PART VV</b> PERIODICAL TAX PAYMENTS OF GROUP	VV1	VV2	VV3	VV4	VV5	VV6	VV7	VV8	VV9	VV10	VV11	VV12	VV13 Advance payment owed
	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
<b>PART VW</b> PAYMENT OF ANNUAL TAX OF GROUP	VW1	VW2	VW3	VW4									
<b>Sect. 1</b> - Calculation of VAT due or input VAT for the tax period	Output VAT	Deductible VAT	TAX OWED (VW1 – VW2) or	CREDIT TAX (VW2 – VW1)									
	.00	.00	.00	.00									
<b>Sect. 2</b> - Calculation of output or input VAT	VW20	VW21	VW22	VW23	VW24	VW25	VW26	VW27	VW28	VW29	VW31	VW32	VW33
	Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments to account	Credit surpluses transferred from non-operative companies and credits of incorporated companies outside the group	VAT credit resulting from the first 3 quarters of 2012 set off in the F24 form	Interest transferred in relation to the quarterly payments	Payments for EU vehicles made during the year by the controlling company but which regard sales to be made in subsequent years	VAT credit surplus resulting from Prospectus VAT 26 PR for 2011 set off in Form F24	Credit not request for refund resulting from Prospectus VAT 26 PR for 2011	Refunds requested in previous year, included in deduction following denial of the office	Tax credit used in the periodical payments and of the account	Amount of periodic payments, payments for correction, quarterly interest payments, advance payment	Supplementary tax payments	OUTPUT VAT [(VW3 + lines from VW20 to VW25) - (VW4 + lines from VW26 to VW31)] or	INPUT VAT [(VW4 + lines from VW26 to VW31) - (VW3 + lines from VW20 to VW25)]
	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00
	VW34	VW36	VW38	VW39	VW40								
	Tax credit used during the annual return	Interest owed during the annual return	TOTAL VAT DUE (VW32 + VW36) – (VW33 + VW34)	TOTAL INPUT VAT (VW33 + VW34) – (VW32 + VW36)	Payments made following excess use of credit								
	.00	.00	.00	.00	.00								
<b>PART VY</b> CALCULATION OF VAT PAYABLE OR GROUP TAX CREDIT	VY1	VY2	VY3	VY4	VY5	VY6							
	VAT payable	Input VAT to be apportion between lines VY4, VY5 and VY6	Excess payments to be divided up between lines VY4, VY5 and VY6	Amount of request refund of which to be paid using simplified procedure	Amount to be deducted or compensated	Amount transferred following tax consolidation option							
	.00	.00	.00	.00	.00	.00							
<b>PART VZ</b> DEDUCTIBLE GROUP SURPLUSES (PREVIOUS YEARS)	VZ1	VZ2											
	2010 deductible surplus including it in deduction the following year	2011 deductible surplus including it in deduction the following year											
	.00	.00											
<b>SIGNING THE PROSPECTUS</b>	VS	VV	VW	VY	VZ								
						Signature							