





# INSTRUCTIONS

## for completing VAT Form 74-bis

(unless otherwise specified, the statutory provisions referred to, relate to Presidential Decree No. 633 of October 26, 1972, as amended)

### FOREWORD

#### **This form is reserved for declarations of bankruptcy or of compulsory administrative liquidation occurring in 2009.**

The declaration required by article 8, paragraph 4 of Presidential Decree no. 322 of July 22, 1998, and subsequent amendments must be presented by the receivers or court-appointed liquidators, within four months from the date of appointment, using the following means:

- electronically, directly or through qualified intermediaries in accordance with paragraphs 2-bis and 3 of article 3 of Presidential Decree no. 322 of July 27, 1998;
- according to the fiscal domicile of the taxpayer, directly at the locally competent Revenue Agency Office, which issues a receipt;
- by sending it to the locally competent Revenue Agency Office, according to the fiscal domicile of the taxpayer, by registered post. In this case it is considered to be filed on the day it is posted.

The address of the competent office according to the fiscal domicile of the taxpayer can be found on the following websites: [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it) and [www.finanze.gov.it](http://www.finanze.gov.it).

If the term indicated above falls on a Saturday or a non-working day, the term is extended to the first working day following it.

A copy of the declaration must be kept by the receiver or court-appointed liquidator.

The accounting data must refer to operations carried out in the part of the calendar year preceding the declaration of bankruptcy or compulsory administrative liquidation.

In the form, all amounts must be indicated in units of euro, rounded up if the decimal fraction is equal to or more than 50 euro-cents or down if it is less. For this purpose, in the spaces in which the amounts are to be entered two final zeros have been pre-printed after the comma.

It is pointed out that the official receivers or court-appointed liquidators must also file the annual return relating to the whole tax year, consisting of two forms: the first, for operations recorded in the part of the calendar year previous to the declaration of bankruptcy or compulsory administrative liquidation, and the second for operations recorded after these dates.

**NOTE** For further information regarding the content of the various lines in this return, please refer to the clarifications provided in the general instruction booklet for the annual VAT return.

### COMPETENT OFFICE

Indicate the code of the locally competent office, which may be found on the website [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it). The line must be completed if the form is filed electronically.

### RETURN TYPE

#### **Correction of existing return**

If, before expiry of the submission date for the return, the taxpayer intends, to rectify or complete a return which has already been presented he must present a new return, complete in every part, crossing the box "**Correction of existing return**".

### TAXPAYER'S DATA

In the box the following data must be indicated.

#### **VAT registration number**

The VAT registration number of taxpayer that has gone bankrupt or has been subject to compulsory administrative liquidation must always be provided.

### Telephone numbers and email address

It is not compulsory to provide a telephone number, mobile phone number and email address. These fields are to indicate telephone numbers and email address. Providing these makes it possible to receive, free of charge, from the Revenue Agency, information and updates regarding final payment dates, obligations and services offered.

### Individuals

#### **Town (or foreign Country) of birth**

Specify the place of birth (city, town, municipality). For the taxpayers born abroad must be specified, instead of the municipality, the Country in which they were born, and leave the space for the province blank.

#### **Registered address or tax domicile**

Details relating to registered address or, if different, tax domicile, must be specified with reference to the time of the presentation of the return.

It is pointed out that the area code of the town, to be indicated in the "town code" field, can be found in the list in the Appendix to the instructions relating to the UNICO (Personal Income Tax Return) 2009 PF, file 1, or in the list available at the Ministry of Economy and Finance's website at [www.finanze.gov.it](http://www.finanze.gov.it).

### Taxpayers different from individuals

#### **Legal nature**

**NOTE:** The following table includes all codes relating to the various forms for the purposes of tax/income returns, they may only be used in accordance with the specific nature of each individual form. Thus, the person who is completing the return must take care to identify the specific code, which refers to the applicable legal nature.

#### GENERAL CLASSIFICATION TABLE OF LEGAL NATURE

##### RESIDENT ENTITIES

1. Limited share partnerships
2. Limited liability companies (SRL)
3. Public limited companies (SPA)
4. Cooperatives and their consortia recorded on prefectural registers and in the cooperative's records
5. Other cooperatives
6. Mutual insurance companies
7. Consortia with status of legal entity
8. Recognised associations
9. Foundations
10. Other organisations and institutes with status of legal entity
11. Consortia without status of legal entity
12. Unrecognised associations and committees
13. Other organisations of people or goods without status of legal entity (excluding co-ownership entities)
14. Financial public authority
15. Non-financial public authority
16. Health insurance schemes and social security, assistance and pension funds and such like, with or without status of legal entity
17. Religious works and mutual aid associations
18. Hospital entities
19. Associations and institutes for social security and assistance
20. Autonomous companies for therapy, sojourns and tourism
21. Regional, provincial and municipal companies and their consortia
22. Companies, organisations and bodies established abroad otherwise unclassifiable with administrative headquarters or main activity in Italy
23. Simple companies, as identified by article 5, paragraph 3, letter b), of the TUIR (Income Tax Consolidate Act)
24. General partnerships (SNC) as identified by article 5, paragraph 3, letter b), of the TUIR (Income Tax Consolidate Act)
25. Limited partnerships (SAS)
26. Armament companies
27. Artistic and professional associations

28. Family businesses
29. GEIE (European Groups of Economic Interest)
50. Public limited companies, special companies and consortia as defined in articles 31, 113, 114, 115 and 116 of the Legislative Decree of August 18, 2000, n. 267 (Consolidate Act regarding the regulation of local authorities)
51. Condominiums
52. V.A.T. deposits
53. Non-profit capital-based amateur sports associations
54. Trust
55. Public administrations
56. Banking foundations
57. European company
58. European cooperative company

---

#### NON-RESIDENT ENTITIES

30. Simple, irregular and de facto companies
  31. Simple partnerships (SNC)
  32. Limited partnerships (SAS)
  33. Armament companies
  34. Professional associations
  35. Limited share partnerships
  36. Limited liability companies (SRL)
  37. Public limited companies (SPA)
  38. Consortia
  39. Other bodies and institutions
  40. Recognised, unrecognised and de facto associations
  41. Foundations
  42. Charitable works and benevolent societies
  43. Other organisations of people and goods
  44. Trust
- 

#### Registered office

The details regarding the registered office must refer to the time of presentation of the return.

Specify the full address of the registered, administrative office, or, failing this, the actual head office.

It is pointed out that the area code of the town, to be indicated in the "town code" field, can be found in the list in the Appendix to the instructions relating to the UNICO (Personal Income Tax Return) 2009 PF, file 1, or in the list available at the Ministry of Economy and Finance's website at [www.finanze.gov.it](http://www.finanze.gov.it).

#### Tax domicile

The fields relating to the tax domicile must be completed only if different from the registered office.

#### OFFICIAL RECEIVERS OR COURT-APPOINTED LIQUIDATORS

The box must be completed indicating the details of the official receiver or court-appointed liquidator (name, date appointed, tax code, appointment code, telephone number and tax domicile), in addition to the court which issued the order with number and date.

#### SIGNATURE OF FORM

The return must be signed by the **official receiver** or by the **court-appointed liquidator**.

#### UNDERTAKING TO ELECTRONIC SUBMISSION

This section must be completed and signed by the intermediary who transmits the communication.

The intermediary must state:

- his own tax code;
- if a CAF (Tax Assistance Centre) is involved, enter the CAF roll registration number;
- the date (day, month and year) on which the obligation to transmit the communication was assumed.

In addition, in the box regarding the undertaking to submit the return electronically, code 1 must be indicated if the return has been prepared by the receivers or court-appointed liquidators or code 2 if the return has been prepared by the person sending the return.

#### SECTION 1 - Data relating to the activity

**Line AF1** value of stocks resulting at December 31 of the year preceding bankruptcy or compulsory administrative liquidation.

**Line AF2** value of stocks resulting at date of opening of bankruptcy or compulsory administrative liquidation proceedings.

The information requested as follows must refer to the period from January 1, 2009 to the date of bankruptcy or compulsory administrative liquidation.

**Line AF3** indicate the taxable amount for operations carried out relating to the State and other subjects as set out in article 6, final paragraph, for which VAT becomes payable after the date of bankruptcy or compulsory administrative liquidation.

**Line AF4** indicate the total amount of intra-community transfers of goods and services not subject to tax, net of negative variations. The following information must be included in the line:

- considerations for intra-community transfers in accordance with article 41 of Decree Law no. 331 of August 30, 1993, converted by Law no. 427 of October 29, 1993, including those in cases in which the domestic transferor supplies goods on behalf of its own intra-community purchaser in a Member State different from the one to which it belongs, and in which the transfer of goods on the part of a domestic subject has them supplied, by its own supplier within the community, to its own transferee in another member state thus entrusted with the payment of the tax relative to the operation;
- considerations for intra-community transfers of agricultural products included and not included in table A - first part, enclosed with Presidential Decree no. 633 of 1972 made by agricultural producers falling under the specific regime as set out in article 34;
- considerations for intra-community transfers taken from a VAT warehouse with delivery to another Member State of the European Union (paragraph 4, letter f of article 50-*bis*, Decree Law no. 331/1993);
- considerations for performance of services as set out under paragraphs 4-*bis*, 5 and 6 in article 40 of Decree Law no. 331/1993 (performance of services relative to movable goods, including surveys carried out in Italy, on condition that on completion of the work the goods are delivered or transported outside the territory of the State, intra-community transport services and related intermediation services, services ancillary to intra-community transports and relative intermediation services), not subject to taxation, provided to taxable subjects of other member states.

**Line AF5** total amount of transfers made to operators from San Marino.

**Line AF6** total amount of intra-community purchases, net of negative variations. The following must also be included:

- considerations for intra-community purchases made without payment of tax, using the *ceiling* in accordance with article 8, 8-*bis* and 9, referred to by paragraph 1 of article 42 of Decree Law 331/1993;
- considerations for intra-community purchases objectively not taxable, made without using the *ceiling*, including those relating to goods to be deposited in VAT warehouses, pursuant to article 50-*bis*, paragraph 4, letter a) of Decree Law no. 331/1993;
- considerations for intra-community purchases of foreign publications on the part of university libraries, not subject to tax;
- considerations for intra-community purchases exempt from tax according to article 10, referred to by paragraph 1 of article 42 of Decree Law no. 331/1993;
- considerations for intra-community purchases, net of VAT, from which, according to article 19 bis 1, or other measures, tax deduction is not permitted.

**Line AF7** total of purchases of goods originating from San Marino, for which the domestic purchaser has integrated and recorded the relative invoices in accordance with the third paragraph of article 17. The same line must include total purchases of goods for which the domestic purchaser has paid the tax directly to the San Marino transferor.

**Line AF8** must be completed indicating in fields from 1 to 12 (corresponding to the twelve months of the year) output VAT arising from periodic payments made during the period preceding the commencement of bankruptcy procedure of compulsory administrative liquidation. In field 13 indicate any amount due on account. For further clarifications refer to the instructions for completing part VH of the annual VAT return.



## SECTION 2 - Operations

**Line AF10** total amount of taxable operations, transfers of goods and services (field 1), and of the relative tax (field 2), including those made in preceding years for which the tax has become payable.

**Line AF11** total of non-taxable operations.

**Line AF12** total of exempt operations.

**Line AF13** total purchases of goods to be resold or used to supply goods or services (field 1) and relative tax (field 2).

**Line AF14** total of other purchases and imports relevant for VAT purposes (field 1) and total tax relative to taxable operations (field 2).

## SECTION 3 - Payment of tax

**Line AF20** amount of VAT relating to taxable operations, carried forward from line AF10, field 2.

**Line AF21** amount of VAT payable in relation to the following types of operations for which, on the basis of specific enactments, VAT is owed by the transferee:

- operations referred to by paragraph 3 of article 17, carried out in Italy by non-resident subjects in relation to domestic operators (who must issue a self-invoice, to be registered with both sales and purchase invoices), including the introduction into the country of goods originating from the Vatican City or the Republic of San Marino;
- payments made by urban public transport operators and by car park operators to resellers of documents used for travel and parking (paragraph 1, letter e) of article 74);
- commissions paid by travel agencies to intermediaries (article 74-ter, paragraph 8);
- goods drawn from VAT warehouses in accordance with article 50-bis of Decree Law no. 331/1993;
- domestic and intra-community purchases and imports of scrap, industrial gold, pure silver and investment gold that have become taxable as a result of the choice made;
- intra-community purchases of goods and services in accordance with paragraphs 4-bis, 5 and 6 of article 40 of Decree Law no. 331/1993 (performance of services relative to movable goods including surveys, transport of goods, additional services, intermediations);
- purchases of truffles from occasional sellers without VAT number (in accordance with article 1, paragraph 109, of Law no. 311/2004);
- purchase of services provided by subcontractors in the construction sector without tax in accordance with article 17, paragraph 6, letter a) (cp. Circular Letter no. 37 of December 29, 2006);
- sales of buildings or commercial properties as referred to in article 10, no. 8-ter, letters b) and d), which have become taxable as a result of the choice made.

**Line AF22** total of output VAT, resulting from the sum of the amounts indicated in the lines AF20 and AF21.

**Line AF23** amount of admissible deductible VAT, considering the limits set out by articles 19, 19-bis, 19-bis1 and 19-bis2. The line must also include any VAT deducted on the part of agricultural producers who have made non-taxable transfers of

agricultural products in accordance with paragraph 1 of article 8, article 38-*quater* and article 72, as well as intra-community transfers of agricultural products included in the Table A - first part (so-called theoretical VAT). The amount to indicate in this line must be calculated by applying the flat-rate payments which would have applied had they been made on domestic territory.

**Line AF24** deductible VAT for occasional operations that fall under the regime provided for by article 34-bis for connected agricultural activities.

**Line AF25** total of deductible VAT resulting from the sum of the amounts indicated in lines AF23 and AF24.

**Line AF26** tax payable (to be indicated in column 1), calculated from the difference between line AF22 and line AF25, or credit tax (to be indicated in column 2), worked out from the difference between line AF25 and line AF22.

**Line AF27** refunds requested during the year. The amount of infra-annual refunds requested (art. 38-*bis*, paragraph 2) must be specified, even if the refunds, duly requested, have not yet been paid (in full or in part).

**Line AF28** the amount to indicate corresponds to deductible surpluses relating to both the 2008 tax year and the first three quarters of 2009 used as payment on the F24 until the date of the bankruptcy or compulsory administrative liquidation order.

**Line AF29** total amount of the 1% interest payments owed for quarterly payments.

**Line AF30** input VAT refund from tax year 2008 not requested and refund of credit requested in previous years to which the competent Office has formally rejected the right but has authorised the taxpayer to use the same credit for 2009 in the place of periodic payment or in the annual return (see also Presidential Decree no. 443 of November 10, 1997 and Circular Letter no. 134/E of May 28, 1998).

**Line AF31** this line must include:

- the total amount of specific tax credits used for 2009 deducted from periodic payments and amount payable on account;
- credits used in 2009, transferred by savings management institutions in accordance with article 8 of Decree Law no. 351 of 2001.

**Line AF32** indicate the total amount of periodic payments, including the amount of VAT payable on account and quarterly interest payments, as well as the tax paid following amendment of past errors in accordance to article 13 of Legislative Decree no. 472 of 1997, relative to 2009.

**Line AF33** total input VAT, to be indicated if the sum of the credit amounts in column 2 (from AF26 to AF32) is greater than the sum of the debit amounts in column 1 (from AF26 to AF29).

**Line AF34** total output VAT, to be indicated if the sum of the debit amounts in column 1 (from AF26 to AF29) is greater than the sum of the credit amounts in column 2 (from AF26 to AF32). The relative data is obtained from the difference between the aforementioned amounts.