



Revenue Agency

# VAT 2009 FORM

Tax period 2008

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 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 Guarantor beforehand.

The same information may also be communicated to private or public economic entities where the law 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 (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 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 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, Via XX Settembre 97 – 00187 Roma;
- Revenue Agency – Via Cristoforo Colombo, 426 c/d – 00145 Roma.

## Consent

The Ministry of the Economy and Finance and the Revenue Agency, in their capacity as public entities, 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.***

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<b>RETURN TYPE</b>	Correction of existing return <input type="checkbox"/>		Supplementary return in favour <input type="checkbox"/>		Supplementary return <input type="checkbox"/>			
	VAT REGISTRATION		Craftsman enterprises listed in a professional register 1 <input type="checkbox"/>		Extraordinary administration or arrangement 2 <input type="checkbox"/>			
<b>TAXPAYER'S DATA</b>	Email address				TELEPHONE OR MOBILE PHONE dialling code number		FAX NUMBER dialling code number	
	Surname		Name				Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>	
<b>Individuals</b>	Date of birth day month year		Town (or foreign Country) of birth		Province (initial)		Town code	
	Registered address or (if different) Tax domicile		Suburb (Hamlet), street and street number				ZIP code	
	Registered office		Town		Province (initial)		Town code	
	Tax domicile (if different from the registered office)		Town		Province (initial)		Town code	
<b>Taxpayers different from individuals</b>	Name or company name				Legal nature		Town code	
	Registered office		Town		Province (initial)		Town code	
	Tax domicile (if different from the registered office)		Town		Province (initial)		Town code	
	Suburb (Hamlet), street and street number		Town		Province (initial)		Town code	
<b>Non-resident persons</b>	Foreign country of residence		Foreign country code		VAT registration number in foreign state			
	Reserved for non-resident persons who also operate through a permanent organisation		Tax code attributed to a permanent organisation					
	Tax code of the subscriber		Appointment code		Tax code of declaring company			
<b>DECLARANT DIFFERENT FROM TAXPAYER (agent, official receiver, heir, etc.)</b>	Surname		Name				Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>	
	Date of birth day month year		Town (or foreign Country) of birth		Province (initial)		Town code	
	Town (or foreign country) of registered address				Province (initial)		ZIP code	
	Suburb (Hamlet), street and street number				Telephone 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"/>			
	Tax code		Surname (or office)		Name			
Town		Province (initial)		Town code		ZIP code		
Type (street, square, etc.)		Address		Street number		Suburb (hamlet)		
Foreign state (reserved for overseas residents)		Foreign country code		Federated state, province, county				
Place of residence		Overseas address						
<b>SIGNATURE OF THE RETURN</b>	Indicate the number of forms		The relative boxes to the completed parts are placed at the foot of part VL		Signature			
	Sending of notice electronically to intermediary <input type="checkbox"/>		Signature					
<b>SIGNATURE OF THE CONTROLLING BODY OR COMPANY</b>	Signature							

TAX CODE

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**UNDERTAKING TO ELECTRONIC SUBMISSION**

**Reserved for intermediary**

Tax code of the intermediary

C.A.F. registration no

Undertaking to submit electronically the return

Reception of notice electronically

Date of the undertaking

day

month

year

**SIGNATURE OF INTERMEDIARY**

**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 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**



Revenue Agency

TAX CODE

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**PART VA  
INFORMATION RELATING TO THE  
ACTIVITY**

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 division entity, etc. 1 

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

**VA1 To be compiled handled by the assignor in case of extraordinary operations** Credit transferred from VAT/2008 return  
The box must be crossed if the taxpayer has taken part in extraordinary operations 3  4 

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,00

**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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**Apportion the total of purchases and imports (line VF21) in the following amounts:**

**VA3** 1 Depreciable goods 2 Non-depreciable capital goods 3 Goods designated for resale or for the production of goods and services 4 Other purchases and imports  

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,00

**VA4** The box must be crossed in case of sub-supply operations 1

**VA5 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

**VA6 Reserved for the savings management society (art. 8, Decree Law 351/2001)**  
Fund name 1 

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 Banca d'Italia number 2 

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**VA7** Occasional operations falling under the regime provided for by article 34-bis for connected agricultural activities Taxable amount 1 

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,00 Tax 2 

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,00

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

**VA8** Total taxable amount Total tax  
Purchase of devices 1 

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,00 2 

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,00  
Operator services 3 

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,00 4 

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,00

**Sect. 2 - Coexistence  
of several special  
VAT systems. Special  
cases**

**The section is to be completed only if there is another special regime, which requires part VG to be completed**  
The box must be crossed if the exempt operations carried out are occasional or they deal exclusively operations provided for by numbers from 1 to 9 of art.10, which do not fall under the activity of the business or are peripheral to taxable operations 1

**VA21** The box must be crossed if occasional sales of used goods have been made using the special margin system (Decree Law no. 41/1995) 1

**Sect. 3 - Summary of  
data relating to all  
activities carried out**

**VA30** Intra-community operations Sales of goods 1 

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,00 Performance of services 2 

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,00

**VA31** Intra-community purchases of good Taxable 1 

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,00 Tax 2 

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,00

**VA32** Imports Taxable 1 

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,00 Tax 2 

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,00

**VA33** Exports 1 

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,00

**Transactions with the Republic of San Marino:**

**VA34** Total amount of transfers of goods to agents from San Marino 1 

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,00

**VA35** Total amount of purchases of goods made without paying of VAT 1 

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,00 with paying of VAT 2 

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,00

**Sect. 4 - Data  
summary relating to  
all activities carried  
out**

**VA40 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

**VA41** Increased considerations as a result of conforming to the parameters for 2007 (taxable amount and tax) 1 

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,00 2 

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,00

**VA42** Extra payments due in compliance with sectorial studies for 2008 (taxable amount and tax) 1 

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,00 2 

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,00

**VA43 Reserved for the indication of group credit surplus to ex-controlling companies to be guaranteed**  
Group credit surplus in relation to the year 1 

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 Amount which has been settled in 2008 2 

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,00

**VA44** Operations carried out in relation to condominiums 

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,00

**VA45 Minimum taxpayer regime Law no. 244/2007** Adjustment of deduction, article 19-bis2  
Cross the box if the last return under ordinary VAT regime 1  2 

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,00

**VA46** Non-operating companies 1



Revenue Agency

**PARTS VC-VD**  
**EXPORTERS AND ASSOCIATED OPERATORS,**  
**TRANSFER OF VAT CREDIT (Art. 8 of Decree Law n. 351/2001)**

Form No.

TAX CODE

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PART VC EXPORTERS AND ASSO- CIATED OPERATORS	CEILING USED				2008 TAX YEAR		2007 TAX YEAR	
	1	2	3	4	5	6		
	INTERNAL OR FOR INTRA-COMM. PURCHASES.	FOR IMPORTS	BUSINESS TURNOVER	EXPORTS	BUSINESS TURNOVER	EXPORTS		
VC1 JAN	,00	,00	,00	,00	,00	,00	,00	
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 2008						1	,00
	Method adopted for the calculation of the ceiling during 2008						2	<input type="checkbox"/> CALENDAR
							3	<input type="checkbox"/> MONTHLY
<b>PART VD</b> <b>TRANSFER OF VAT CREDIT ON THE PART OF BY SAVINGS MANAGE- MENT INSTITUTIONS (Art. 8 of Decree Law n. 351/2001)</b>	<b>VD1 TOTAL OF THE CREDIT TRANSFERRED</b>							
	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			
	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 2007)							,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. 1 - Transferring  
company - List of  
transferee companies or  
body

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





Revenue Agency

TAX CODE

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**PARTS VF**

**LIABILITIES OPERATIONS**

Form N.

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**PART VF**

**TOTAL AMOUNT OF PURCHASES CARRIED OUT IN THE NATIONAL TERRITORY, OF INTRA-COMMUNITY PURCHASES AND IMPORTS**

		1	TAXABLE AMOUNT	%	2	TAX
<b>VF1</b>			,00	2		,00
<b>VF2</b>			,00	4		,00
<b>VF3</b>			,00	7		,00
<b>VF4</b>	Taxable purchases and imports (excluding those that		,00	7,3		,00
<b>VF5</b>	referred to in lines VF18 and VF19) separated according to tax rate		,00	7,5		,00
<b>VF6</b>	or to compensation percentages, taking into account		,00	8,3		,00
<b>VF7</b>	the variations referred to in art. 26, and relative tax		,00	8,5		,00
<b>VF8</b>			,00	8,8		,00
<b>VF9</b>			,00	10		,00
<b>VF10</b>			,00	12,3		,00
<b>VF11</b>			,00	20		,00
<b>VF12</b>	<b>TOTALS (sum of lines from VF1 to VF11)</b>		,00			,00
<b>VF13</b>	Purchases and imports carried out without the payment of tax, with ceiling		,00			
<b>VF14</b>	Other non-taxable purchases, not subject to taxations and carried out under special tax regimes		,00			
<b>VF15</b>	Exempt purchases (art. 10) and non-taxable imports		,00			
<b>VF16</b>	Purchases from minimum VAT-exempt taxpayers pursuant to Law no. 244/2007		,00			
<b>VF17</b>	Purchases and imports not subject to tax carried out by earthquake victims		,00			
<b>VF18</b>	Purchases and imports for which the deduction of the tax payable is not admitted		,00			
<b>VF19</b>	Purchases recorded during the year but with the deduction of the tax deferred to subsequent year		,00			
<b>VF20</b>	(minus) Purchases recorded in previous year but with VAT payable in 2008		,00			
<b>VF21</b>	<b>TOTAL OF PURCHASES AND IMPORTS (sum of lines from VF12 to VF19 minus VF20)</b>		,00			
<b>VF22</b>	Variations and round-ups of the tax (indicate with a sign +/-)					,00
<b>VF23</b>	<b>TOTAL TAX ON PURCHASES AND TAXABLE IMPORTS (VF12 ± VF22)</b>					,00



Revenue Agency

**PART VG**  
**ADMISSIBLE DEDUCTIBLE VAT**

Form N.

TAX CODE

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PART VG CALCULATION OF ADMIS- SIBLE DEDUCTIBLE VAT			CROSS THE BOX RELATING TO THE METHOD USED FOR THE CALCULATIONS OF ADMISSIBLE DEDUCTIBLE VAT				
• travel agencies	(Sect. 1)	1	<input type="checkbox"/>	• associations operating in the agricultural sector (Sect. 4)	(Sect. 4)	5	<input type="checkbox"/>
• used goods	(Sect. 2)	2	<input type="checkbox"/>	• travelling shows and minor taxpayers	(Sect. 4)	6	<input type="checkbox"/>
• exempt operations	(Sect. 3)	3	<input type="checkbox"/>	• connected agricultural activities	(Sect. 4)	7	<input type="checkbox"/>
• farm holidays	(Sect. 4)	4	<input type="checkbox"/>	• agricultural business	(Sect. 5)	8	<input type="checkbox"/>
<b>Sect. 1 - Travel agen- cies (art. 74 ter)</b>	<b>VG1</b>	Cost credit relating to the previous year (from line VG3 of the declaration related the year 2007)				.00	
	<b>VG2</b>	Gross taxable base				.00	
	<b>VG3</b>	Cost credit to be carried forward to the following year				.00	
<b>Sect. 2 - Special tax regime for used goods (Decree Law 41/1995)</b>	<b>VG20</b>	Negative margin relating to the previous year (from line VG22 of the declaration related the year 2007)				.00	
	<b>VG21</b>	Overall gross margin				.00	
	<b>VG22</b>	Negative margin to be carried forward to the following year				.00	
<b>Sect. 3 - Exempt ope- rations</b>	<b>VG30</b>	If the exempt operations, referred to in line VE33, are occasional, or operations as provided for by numbers from 1 to 9 of art. 10, which do not come under the activity proper of the business or are marginal to taxable operations, cross the box		1		<input type="checkbox"/>	
	<b>VG31</b>	Cross the box if the taxable operations are occasional and		1		<input type="checkbox"/>	
	<b>VG32</b>	indicate the taxable amount and the tax relating to purchases allocated to taxable operations	1		2	.00	.00
	<b>VG33</b>	Cross the box if exclusively exempt operations to be carried out in the year 2008 (see instructions)		1		<input type="checkbox"/>	
	<b>VG34</b>	Cross the box if the option referred to in art. 36 to be carried out in the year 2008		1		<input type="checkbox"/>	
<b>Data for the calculation of percentage of deduction</b>							
<b>VG35</b>	1	Exempt operations relating to investment gold carried out by agents identified by art. 19, par. 3, letter d)	2	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	3	Exempt operations as referred to in art. 10, n. 27-quinquies	Percentage of deduction (according the decimal next)
		.00		.00		.00	
	4	Depreciable goods and internal exempt transfers	5	Operation non-subject as referred to in art 7	6	Operation non-subject as referred to in art 74, par. 1	7
		.00		.00		.00	%
	<b>VG36</b>	VAT not discharged on purchases and imports as referred to in line VF13				.00	
	<b>VG37</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				.00	
	<b>VG38</b>	Admissible deductible VAT				.00	
<b>Sect. 4 - Flat-rate calculation of tax or reduction of taxable base</b>	<b>VG40</b>	Businesses in the farm holidays sector (art. 5, Law 413/1991) - Admissible deductible VAT				.00	
	<b>VG41</b>	Associations operating in the agriculture sector (art. 78, Law 413/1991) - Admissible deductible VAT				.00	
	<b>VG42</b>	Concessionary tax regimes for travelling shows and minor taxpayers (art.74 quater, paragraph 5)	1	TAXABLE AMOUNT	2	TAX	
		Reduction of taxable base and of relating tax		.00		.00	
	<b>VG43</b>	Connected agricultural activities (article 34-bis)				.00	
<b>Sect. 5 - Agricultural enterprises (art.34)</b>	<b>VG50</b>	Reserved for mixed agricultural enterprises - Total taxable different operations	1	TAXABLE AMOUNT	2	TAX	
	<b>VG51</b>			.00		.00	
	<b>VG52</b>			.00	2	.00	
	<b>VG53</b>			.00	4	.00	
	<b>VG54</b>	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		.00	7	.00	
	<b>VG55</b>			.00	7.3	.00	
	<b>VG56</b>			.00	7.5	.00	
	<b>VG57</b>			.00	8.3	.00	
	<b>VG58</b>			.00	8.5	.00	
	<b>VG59</b>			.00	8.8	.00	
	<b>VG60</b>	Variations and round-ups of the tax (indicate with a sign +/-)		.00	12.3	.00	
	<b>VG61</b>	TOTALS Algebraic sum of lines from VG51 to VG60		.00		.00	
	<b>VG62</b>	VAT deductible for operations referred to in line VG50				.00	
	<b>VG63</b>	Deductible amount referred to transfers, as well as intra-community transfers, 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>VG64</b>	TOTAL admissible deductible VAT (VG61+VG62+VG63)				.00	
<b>Sect. 6 - Admissible deductible VAT</b>	<b>VG70</b>	TOTAL adjustments (indicate with a sign +/-)				.00	
	<b>VG71</b>	Admissible deductible VAT [(line VF 23 or VG38 or VG40 or VG41 or VG42 or VG43 or VG63 or VG64) ±VG70] to be carried forward to VL4				.00	





Revenue  
Agency

TAX CODE

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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. 3		,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 and supply of services as provided for by art. 40, par. 4-bis, 5, 6 and 8 of Decree Law n. 331/1993 (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. 10, no. 8 ter, lett. d)		,00		,00
<b>VJ15</b>	<b>TOTAL TAX</b> (sum of lines from VJ1 to VJ14) to be carried forward to VL2		,00		,00

PART VH PERIODIC PAYMENTS		1	CREDITS	2	DEBTS	3	Correction	CREDITS	DEBTS	Correction	
<b>Sect. 1 -</b> Summarizing periodic payments for all the activities carried out or credits and debts transferred to controlling and controlled companies	<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											
<b>Sect. 2 -</b> Payment for EU automobile registrations											
	<b>VH20</b>		,00		<b>VH21</b>		,00	<b>VH22</b>	,00	<b>VH23</b>	,00
	<b>VH24</b>		,00		<b>VH25</b>		,00	<b>VH26</b>	,00	<b>VH27</b>	,00
	<b>VH28</b>		,00		<b>VH29</b>		,00	<b>VH30</b>	,00	<b>VH31</b>	,00

PART VK CONTROLLING AND CONTROLLED COMPANY		DATA OF CONTROLLING COMPANY					
<b>Sect. 1 -</b> General data	<b>VK1</b>	VAT registration number	1	2	Last month of control	3	Company name
	<b>VK2</b>	Code					
<b>Sect. 2 -</b> Calculation of tax surplus	<b>VK20</b>	Total of credits transferred		,00	<b>VK24</b>	Surplus of credit tax set off	,00
	<b>VK21</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>	VAT relating to taxable operations					,00
<b>Sect. 3 -</b> Termination of control during the year. Data relating to the period of control	<b>VK31</b>	VAT on certain types of operations					,00
	<b>VK32</b>	Admissible VAT deduction					,00
	<b>VK33</b>	VAT deductible for occasional operations falling under the regime provided for by article 34-bis					,00
	<b>VK34</b>	Interest owed in relation to the quarterly payments					,00
	<b>VK35</b>	Tax credit used in the periodic payments					,00
	<b>VK36</b>	Payments following correction					,00
	<b>VK37</b>	Supplementary tax payments					,00
	<b>VK38</b>	Account re-accredited from the controlling company					,00

**SIGNATURE OF THE CONTROLLING ENTITY OR COMPANY**  
Signature



Revenue  
Agency

TAX CODE

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

Form N.

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PART VL PAYMENT OF ANNUAL TAX		DEBITS				CREDITS							
<b>Sect. 1 - Calculation of VAT due or input VAT for the tax period</b>	<b>VL1</b>	VAT relating to taxable operations (from line VE41)				.00							
	<b>VL2</b>	VAT on certain types of operations (from line VJ15)				.00							
	<b>VL3</b>	<b>Output VAT</b> (sum of lines VL1 and VL2)				.00							
	<b>VL4</b>	Admissible deductible VAT (from line VG71)							.00				
	<b>VL5</b>	VAT deductible for occasional operations falling under the regime provided for by article 34-bis							.00				
	<b>VL6</b>	<b>VAT deductible</b> (sum of lines VL4 and VL5)							.00				
	<b>VL7</b>	<b>TAX PAYABLE</b> (VL3 - VL6) <b>OR CREDIT TAX</b> (VL6 - VL3)			<sup>1</sup>	.00	<sup>2</sup>		.00				
<b>Sect. 2 - Credit from previous year</b>	<b>VL8</b>	Credit deriving from 2007 return or <i>annual non-transferable credit</i> (*)							.00				
	<b>VL9</b>	Credit set off in form F24				.00							
	<b>VL10</b>	<i>Non-transferable credit surplus</i> (*)							.00				
<b>Sect. 3 - Calculation of output or input VAT relating to all the activities carried out</b>	<b>VL20</b>	Refunds requested during the year (art. 38-bis, paragraph 2)				.00							
	<b>VL21</b>	<i>Amount of credits transferred</i> (*)				.00							
	<b>VL22</b>	VAT credit resulting from the first 3 quarters of 2008 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					<sup>1</sup>		.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				.00	<sup>1</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	<sup>1</sup>		.00				
	<b>VL30</b>	<i>Amount of debts transferred</i> (*)							.00				
	<b>VL31</b>	Supplementary tax payments							.00				
	<b>VL32</b>	<b>INPUT VAT</b> [(VL7 column 2 + lines from VL25 to VL31) - (VL7 column 1 + lines from VL20 to VL24)] or							.00				
	<b>VL33</b>	<b>OUTPUT VAT</b> [(VL7 column 1 + lines from VL20 to VL24) - (VL7 column 2 + lines from VL25 to VL31)]				.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> (VL33 - VL34 - VL35 + VL36)				.00							
	<b>VL39</b>	<b>TOTAL INPUT VAT</b> (VL32 - VL37)							.00				
	<b>VL40</b>	Payments made following excess use of 2008 annual credit							.00				
<b>PARTS FILLED IN</b>	<b>VA</b>	<b>VC</b>	<b>VD</b>	<b>VE</b>	<b>VF</b>	<b>VG</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

TAX CODE

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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 CREDIT

<b>PART VT</b>		1		2	
SEPARATE INDICATION OF OPERATIONS CARRIED OUT REGARDING END CONSUMERS AND HOLDERS OF VAT NUMBERS	<b>VT1</b> Division of taxable operations carried out regarding end consumers and holders of VAT numbers	Total taxable operations	,00	Total tax	,00
		Taxable operations regarding end consumers	,00	Tax	,00
		Taxable operations regarding holders of VAT numbers	,00	Tax	,00
		Taxable operations regarding end consumers		Tax	
	<b>VT2</b> Abruzzo	1	,00	2	,00
	<b>VT3</b> Basilicata		,00		,00
	<b>VT4</b> Bolzano		,00		,00
	<b>VT5</b> Calabria		,00		,00
	<b>VT6</b> Campania		,00		,00
	<b>VT7</b> Emilia Romagna		,00		,00
	<b>VT8</b> Friuli Venezia Giulia		,00		,00
	<b>VT9</b> Lazio		,00		,00
	<b>VT10</b> Liguria		,00		,00
	<b>VT11</b> Lombardia		,00		,00
	<b>VT12</b> Marche		,00		,00
	<b>VT13</b> Molise		,00		,00
	<b>VT14</b> Piemonte		,00		,00
	<b>VT15</b> Puglia		,00		,00
	<b>VT16</b> Sardegna		,00		,00
	<b>VT17</b> Sicilia		,00		,00
	<b>VT18</b> Toscana		,00		,00
	<b>VT19</b> Trento		,00		,00
	<b>VT20</b> Umbria		,00		,00
	<b>VT21</b> Valle d'Aosta		,00		,00
	<b>VT22</b> Veneto		,00		,00
<b>PART VX</b>					
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> <i>VAT payable or to be transferred(*)</i>				,00
	<b>VX2</b> <i>VAT credit</i> (to be divided up between lines VX4, VX5 and VX6) <i>or to be transferred (*)</i>				,00
	<b>VX3</b> Excess payment (to be divided up between lines VX4, VX5 and VX6)				,00
	<b>VX4</b> Amount of request refund				,00
	<b>VX5</b> Amount to be deducted or compensated				,00
	<b>VX6</b> Amount transferred following tax consolidation option				,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



Revenue Agency

**PART VO**  
**OPTIONS**

TAX CODE

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Form N.

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**PART VO**  
**COMMUNICATION OF OPTIONS AND REVOCATIONS**

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

<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. 542/99)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																																							
<b>VO3</b>	<b>AGRICULTURE</b> - Art. 34, paragraph 6: Exempted or simplified agricultural - Art. 34, paragraph 11: Application of the ordinary VAT regime - Art. 34-bis: Normal Tax calculation	Waiver	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																																							
		Option	3	<input type="checkbox"/>	Revocation	4	<input type="checkbox"/>																																							
		Option	5	<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"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>	Revocations	4	<input type="checkbox"/>	5	<input type="checkbox"/>																																	
<b>VO10</b>	INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (art. 41, DECREE LAW 331/93)	Options																																												
		Revocations																																												
		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td> </tr> <tr> <td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td></td><td></td><td></td> </tr> </table>															1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27			
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16	17	18	19	20	21	22	23	24	25	26	27																																			
<b>VO11</b>		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td> </tr> <tr> <td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td></td><td></td><td></td><td></td><td></td> </tr> </table>															1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25					
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16	17	18	19	20	21	22	23	24	25																																					
<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	Options	1	<input type="checkbox"/>	2	<input type="checkbox"/>	Revocation	3	<input type="checkbox"/>	4	<input type="checkbox"/>																																			
<b>VO14</b>	<b>Art. 74 quater</b> - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																																							

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

<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 MANNERS 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 ENTERPRISES (article 1, paragraph 1093, Law no. 296 of 27.12.2006)	Option	1	<input type="checkbox"/>			
<b>VO24</b>	CALCULATION OF INCOME FOR COMPANIES COMPRISED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Option	1	<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"/>			

**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 mannerway (art. 5, Law 413/1991)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
<b>VO33</b>	MINIMUM VAT-EXEMPT TAXPAYERS - Calculation of VAT and income in the ordinary mannerway (art. 1, paragraph 96, Law 244/2007)	Option	1	<input type="checkbox"/>			

**Sect. 4** - Options regarding tax on entertainment

<b>VO40</b>	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNERWAY (art. 4, Presidential Decree 544/99)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>
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**Sect. 5** - Options regarding IRAP

<b>VO50</b>	CALCULATION OF THE TAXABLE BASE FOR IRAP ON THE PART OFBY 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

TAX CODE

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VAT 26 PR/2008 SUMMARISING FORM  
(Reserved for controlling entity or company)  
PART VS

Form N.

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PART VS

Sect. 1 - List of companies in the group

VS1	VAT registration number		Code	Last month	Non-operative company	REFUND DURING THE YEAR	
	1	2	3	4	5	Amount	
							,00
	ANNUAL REFUND						
	Reason	Priority reimbursement	Amount	Credit surplus	Credit surplus set off		
	6	7	8	9	10		,00
VS2							,00
VS3							,00
VS4							,00
VS5							,00
VS6							,00
VS7							,00
VS8							,00
VS9							,00
VS10							,00
VS11							,00
VS12							,00
VS20	Total refund and number of persons to which to be requested			1		2	,00
VS21	Number of persons who have taken part in the group payment			1	of wich, with concessions for exceptional events	2	
VS22	Number of persons required to present guarantees						
VS30	Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13-12-79)						,00

Sect. 2 - Summarising data

Sect. 3 - Guarantees of the controlling company



TAX CODE

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Revenue Agency

**VAT 26 PR/2009 SUMMARISING FORM**  
**(Reserved for Controlling Entity or Company)**  
**PARTS VV-VW-VY-VZ**

<b>PART VV</b>		CREDITS		DEBITS		Correction	CREDITS		DEBITS		Correction
	1	2		3							
PERIODICAL TAX PAYMENTS OF GROUP	VV1	.00		.00			VV7	.00		.00	
	VV2	.00		.00			VV8	.00		.00	
	VV3	.00		.00			VV9	.00		.00	
	VV4	.00		.00			VV10	.00		.00	
	VV5	.00		.00			VV11	.00		.00	
	VV6	.00		.00			VV12	.00		.00	
											Method
							VV13	Advance payment owed		.00	

<b>PART VW</b>		DEBITS		CREDITS	
PAYMENT OF ANNUAL TAX OF GROUP	VW1	VAT relating to taxable operations		.00	
<b>Sect. 1</b> - Calculation of VAT due or input VAT for the tax period	VW2	VAT on certain types of operations		.00	
	VW3	<b>Output VAT</b> (sum of lines VW1 and VW2)		.00	
	VW4	Admissible deductible VAT			.00
	VW5	VAT deductible for occasional operations falling under the regime provided for by article 34-bis			.00
	VW6	<b>Deductible VAT</b> (sum of lines VW4 and VW5)			.00
	VW7	<b>TAX PAYABLE (VW3 - VW6) OR CREDIT TAX (VW6 - VW3)</b>	1	.00	2

<b>Sect. 2</b> - Calculation of output or input VAT		DEBITS		CREDITS	
	VW20	Refunds during the year requested (art. 38-bis, paragraph 2) and adjustments to account		.00	
	VW21	Credit surpluses transferred from non-operative companies		.00	
	VW22	VAT credit resulting from the first 3 quarters of 2008 set off in the F24 form		.00	
	VW23	Interest transferred in relation to the quarterly payments		.00	
	VW24	Payments for EU vehicles made during the year by the controlling company but which regard sales to be made in subsequent years		.00	
	VW25	VAT credit surplus resulting from Form VAT 26 PR for 2007 set off in Form F24		.00	
	VW26	Credit not request for refund resulting from 2007 VAT 26 PR Form			.00
	VW27	Credits requested in previous year, included in deduction following denial of the office			.00
	VW28	Tax credit used in the periodical payments and of the account			.00
	VW29	Amount of periodic payments, payments for correction, quarterly interest payments, advance payment			.00
	VW31	Supplementary tax payments			.00
	VW32	<b>INPUT VAT</b> [(VW7 column 2 + lines from VW26 to VW31) - (VW7 column 1 + lines from VW20 to VW25)]			.00
	VW33	<b>OUTPUT VAT</b> [(VW7 col. 1 + lines from VW20 to VW25) - (VW7 col. 2 + lines from VW26 to VW31)]		.00	
	VW34	Tax credit used during the annual return			.00
	VW36	Interest owed during the annual return		.00	
	VW38	<b>TOTAL VAT DUE</b> (VW33 + VW36) - (VW32 + VW34)		.00	
	VW39	<b>TOTAL INPUT VAT</b> (VW32 + VW34) - (VW33 + VW36)			.00
	VW40	Payments made following excess use of 2008 annual credit			.00

<b>PART VY</b>		DEBITS		CREDITS	
CALCULATION OF VAT PAYABLE OR GROUP TAX CREDIT	VY1	<b>VAT payable</b>			.00
	VY2	<b>INPUT VAT</b> to be apportion between lines VY4, VY5 and VY6			.00
	VY3	Excess payments to be divided up between lines VY4, VY5 and VY6			.00
	VY4	Amount of refund request		1	.00
		of which to be paid using simplified procedure		2	.00
	VY5	Amount intended to be deducted or to be set off			.00
	VY6	Amount transferred following option for fiscal consolidation			.00

<b>PART VZ</b>		DEBITS		CREDITS	
DEDUCTIBLE GROUP SURPLUSES (PREVIOUS YEAR)	VZ1	2006 deductible surplus including it in deduction the following year			.00
	VZ2	2007 deductible surplus including it in deduction the following year			.00

<b>SIGNING THE FORM</b>	VS	VV	VW	VY	VZ	Signature	
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