

VAT FORM 26 LP/2008 PERIODIC PAYMENTS RETURN

Revenue Agency

COMPANY NAME		

TAX C	ODE					

	CONTROLLIN VAT Registra				CONTROLLE VAT Registr			CONTROLLED COMPANY VAT Registration Number				
MONTH	CREDIT AMOUNT		DEBT AMOUNT	MONTH	CREDIT AMOUNT		DEBT AMOUNT	MONTH	CREDIT AMOUNT		DEBT AM	IOUNT
1		,00	,00,	1		,00	,00	1		,00		,00
2		,00	,00,	2		,00	,00	2		,00		,00
4		,00	,00,	3		,00	,00,	3	4			,00
5		,00	,00,	5		,00	,00,	5				,00,
6		,00 ,00	,00 .00	6		,00,	,00, .00	6		,00,	00, 00 <u>,</u> 00, 00,	
7		,00	.00	7		,00	.00	7		,00		,00
8		,00	,00,	8		,00	,00	8		,00		,00
9		,00	,00	9		,00	,00	9		,00		,00,
10		,00	,00,	10		,00	,00,	10		,00		,00
11		,00	,00,	11		,00	,00	11		,00		,00
12 Annual		,00	,00,	12 Annual		,00	,00,	12 Annual		,00		,00
adjustment		,00	,00,	adjustmen TOT	ut .	,00	,00,	adjustment TOT		,00		,00,
VK22	Excess debt	,00	,00 .00	VK22	Excess debt	,00	.00	VK22	Excess debt	,00		,00,
VK23	or Excess credit		.00.	VK23	⊢or ⊦		.00	VK23	or Excess credit			,00
CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLING COMPANY					ALCULATION OF A		CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY					
Debt			,00,	Debt			,00,	Debt				,00
or Credit			,00,	or Credit			,00,	Credit				,00
CONTROLLER COMPANY					CONTROLL	COMPANY	CONTROLLED COMPANY					
CONTROLLED COMPANY VAT Registration Number			CONTROLLED COMPANY VAT Registration Number				VAT Registration Number					
	VAT Registra	alioi	Number		VAT Registi	allo	I Number		VAT Regist	lauoi	l	
				L				L				
MONTH	CREDIT AMOUNT		DEBT AMOUNT	MONTH	CREDIT AMOUNT		DEBT AMOUNT	MONTH	CREDIT AMOUNT		DEBT AM	IOUNT
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5	,	,00	,00,	5		,00	,00,	5		,00		,00,
6		,00,	,00 ,00	6		,00,	,00,	6		,00,		,00 ,00
7		,00	,00	7		,00	,00	7		,00		,00
8		,00	,00,	8		,00	,00	8		,00		,00,
9	,	,00	,00,	9		,00	,00,	9		,00		,00
10		,00	,00,	10		,00	,00,	10		,00		,00
11		,00	,00,	11		,00	,00,	11		,00		,00
12 Annual		,00	,00,	12 Annual		,00	,00	12 Annual		,00		,00
adjustment		,00		adjustmen TOT	ut .	,00	.00,	adjustment TOT		,00,		,00,
VK22	Excess debt	,00	.00,	VK22	Excess debt	,00	00,	VK22	Excess debt	,00		,00,
	or Excess credit		.00.		or Excess credit		.00.	VK23	or Excess credit			,00,
	ALCULATION OF A		ANCE PAYMENT		ALCULATION OF A		/ANCE PAYMENT		ALCULATION OF NT RELATIVE TO CON			MENT
Debt			,00,	Debt			.00,	Debt				,00
or Credit			.00,	or Credit			.00	or Credit				.00

CONTROLLED COMPANY VAT Registration Number				CONTROLLEI VAT Registra		CONTROLLED COMPANY VAT Registration Number						
MONTH	CREDIT AMOUNT	DEBT AMOUNT	MONTH	CREDIT AMOUNT		DEBT AMOUNT	MONT	H CREDIT AMOUNT		DEBT AMOUNT		
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3),	00,		,	00	,00,			,00	,	,00	
4	,(,00		,	00	00,			,00		,00	
5 6		,00	6		00	,00,	6		,00		,00	
7		,00	7		00	00,	7		,00		,00	
8		00,00	0		00	,00,	0		,00		00,	
9		00, 00,	0		00)0,)0,			,00,		,00, 00,	
10		00,00	40		00	00.	40		,00		,00	
11		00,00	4.4		00	,00,	44		,00		,00	
12),	,00		,	00	,00,			,00		,00	
Annual adjustment	,(,00		t ,	00	,00,		nt	,00	,	,00	
тот),	00,		,	00	00,			,00		,00	
VK22 VK23	Excess debt or Excess credit	,00	1///00	Excess debt or Excess credit		,00	1000	or			,00	
				ALCULATION OF A	D\/A	,00		CALCULATION OF	\ D\		,00	
	NT RELATIVE TO CONTR			NT RELATIVE TO CONTE				JNT RELATIVE TO CON				
Debt or Credit		,00,	Debt or Credit			00,	Debt or Credi				,00	
Credit		,00,	Credit			,00,	Credi				,00	
CONTROLLED COMPANY				CONTROLLE			CONTROLLED COMPANY					
VAT Registration Number				VAT Registration Number				VAT Registration Number				
L					<u> </u>							
MONTH	CREDIT AMOUNT	DEBT AMOUNT	MONTH	CREDIT AMOUNT		DEBT AMOUNT	MONT	H CREDIT AMOUNT		DEBT AMOUNT		
1 2		,00	2		00	,00,	2		,00		,00	
3		,00	2		00	00,	2		,00		,00	
4		00,00	1		00)0,)0,	1		,00		,00,	
5		00 ,00 00 ,00			00	.00,			,00,		,00,	
6		00 ,00	_		00	,00	_		,00		,00	
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8	,(,00		,	00	,00,			,00		,00	
9	,(,00		,	00	,00,			,00		,00	
10		,00	44		00	,00	44		,00		,00	
12		,00	42		00	,00,	42		,00		,00	
Annual		00 ,00	Annual adjustmen		00	,00	Annual	-4	,00		,00	
TOT		00 ,00 00 ,00	TOT		00)0,)0,	TOT		,00,		,00,	
VK22	Excess debt	00,	1///00	Excess debt	00	,00,	VIVO	Excess debt	,00		,00,	
VK23	or Excess credit	,00,	1///00	lor 📙		00,	1///00	⊢ or			,00	
	ALCULATION OF A	DVANCE PAYMENT	C	ALCULATION OF A		NCE PAYMENT	C	CALCULATION OF JNT RELATIVE TO CON		ANCE PAYMENT		
Debt		00	Debt			Or	Debt				,00	
or Credit		,00,	0			,00,	01	t			,00, 00,	
ATT	ACHED TO VAT FO	,		VAT FORM 26 PR/2008		GUA	RANTE	ES RELATIVE TO EXCEST-OFF (indicate number)	SS			
	IATURE ORM			SI	IGNATI		021	(maiodio mambol)				

VAT FORM 26LP/2008 - PERIODIC PAYMENTS RETURN

(Reserved for controlling body or company)

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

INSTRUCTIONS

FOREWORD

The VAT form 26LP/2008, which provides a summary of periodic payments made by companies participating in group VAT payments as per article 73, must be submitted by the parent company to the local tax collection agency, together with the VAT form 26LP/2008 and any other guarantees provided by companies participating in the procedure with regard to excess credit set-off.

Note that a copy of the VAT form 26LP/2008, bearing the original signature, must be enclosed with the VAT form 26LP/2008 submitted, also if it does not contain a request for a group VAT refund.

The amounts must be reflected in euro, rounded up if the decimal is equal to or greater than 50 cents or rounded down, if it is less than this limit. For this purpose, the two final zeros have already been printed after the comma in the spaces for the amounts.

For further clarifications, please refer to the instruction booklet for the completion of the annual VAT return form 2008.

TERMS OF SUBMISSION

The form must be returned by the controlling company to the local tax collection agency in relation to its own tax domicile within the terms set forth by provisions currently in force for the submission of the annual VAT return (31 July 2008).

HOW TO COMPLETE THE FORM

Indicate the company name and tax code of the controlling body or company in the upper part of the form.

The form is divided into 12 boxes. The first is reserved for data regarding the controlling company.

If there are more than 11 controlled companies, other summary forms must be used, in which completion of the first box, reserved for the controlling company, and the box "Attached to VAT form 26LP/2008", must be omitted. Each box must include

 the VAT registration number of the company to which the data refer;

- in lines from 1 to 12, the amounts of excess credit or debt transferred from each company participating in the group payment;
- the line "Annual adjustment" must indicate, respectively, the credit or debt transferred for the annual return, resulting from the relative line of the annual return of each company (line VX2 or line VX1);
- at lines VK22 and VK23, respectively, the excess debt or credit transferred, carried forward from lines VK22 and VK23 of the annual return of each single company;
- in the box "Calculation of advance payment", the total amount of the resulting debts or credits transferred to the group for the controlling body or company for the purposes of calculating the advance payment to be made (cp. Ministerial Circular no.52 of December 3, 1991).

ATTACHED TO VAT FORM 26LP/2008

The following documents must be enclosed with the **VAT** form **26LP/2008**, as already stated in the introductory remarks:

- a copy of the VAT form 26PR/2008, completed in the annual return of the parent company, with original signature;
- the guarantees required by article 6 of the Ministerial Decree of December 13, 1979 regarding excess credits transferred from companies adhering to group payments that were set-off, for VAT purposes, in 2007. Note that among these guarantees it is necessary to include the guarantee which relates to the credit transferred to group payment by the controlling company, resulting from line VK24 of its own return;
- the guarantee provided by the controlling company for any excess group credit paid for the previous year (line VS30 of the VAT form 26PR/2008).

The box must indicate the total number of guarantees provided.

SIGNATURE OF FORM

The form must bear the legible signature of the controlling organisation or company.