

# MODELLO IVA 2018

## 2018 VAT FORM

Periodo d'imposta 2017  
2017 Tax period

**Disclosure on the processing of personal data pursuant to art. 13 of Legislative Decree no. 196/2003 on the protection of personal data**

***With this disclosure, the Revenue Agency explains how it uses the collected data and the rights to which the interested party is entitled. In fact, Legislative Decree no. 196/2003, the "Personal Data Protection Code," establishes a system of guarantees protecting the processing operations carried out on personal data.***

**Purpose of the processing**

The data provided with this form will be processed by the Revenue Agency exclusively for the purposes of payment, verification, and collection of taxes. They may be disclosed to public or private subjects in accordance with the provisions of the Personal Data Protection Code (art. 19 of Legislative Decree no. 196 of 2003). They may also be published following the procedures provided for by the combined provisions of art. 69 of D.P.R. no. 600 of 29 September 1973, as amended by law no. 133 of 6 August 2008, and art. 66-bis of D.P.R. no. 633 of 26 October 1972.

**Providing the data**

The required data must mandatorily be furnished in order to be able to benefit from the provisions regarding the VAT declaration. The provision of untruthful data may result in administrative and, in some cases, criminal sanctions. The provision of a telephone or cellphone number, fax number, and e-mail address is optional, and allows you to receive, free of charge from the Revenue Agency, information and updates on deadlines, new features, obligations, and services being offered.

**Processing methods**

The data acquired using the declaration form shall be processed by prevalently computerized methods, using logic that fully responds to the purposes to be pursued, also by means of verifications with other data in the possession of Revenue Agency or of other subjects, in compliance with the security measures provided for by the Personal Data Protection Code. The form may be delivered to intermediaries as identified by law (tax assistance centres, trade associations, and professionals), which shall process the data exclusively for the purpose of transmitting the form to Revenue Agency.

**Data controller**

Revenue Agency and the intermediaries – the latter for the sole activity of transmission in accordance with the provisions of Legislative Decree no. 196 of 2003 – take on the qualification as "data controller" when the data are placed at their disposal and under their direct control.

**Data processors**

The data processor may rely on appointed "processors." In particular, Revenue Agency relies on Sogei S.p.a., the technological partner entrusted with managing the tax register's information system, as its outside data processor. The list of processors is available at the Revenue Agency. The intermediaries, where they are empowered to appoint processors, must make their identification data known to the data subjects.

**Rights of the data subject**

Without prejudice to the procedures, already established by sectoral regulations, for notifications of variation of data and for supplements to the declaration and/or notification forms, the data subject (art. 7 of legislative decree no. 196 of 2003) may access his/her personal data to verify their use, or, where applicable, to correct and update them within the limits provided for by law, or to erase them or oppose their processing if they have been processed unlawfully. These rights may be exercised by request addressed to:  
Revenue Agency, Via Cristoforo Colombo 426 c/d – 00145 Rome

**Consent**

Revenue Agency, as a public entity, is not required to obtain the data subjects' consent in order to process their personal data. Intermediaries are not required to obtain the data subjects' consent for the processing of data, since the processing is provided for by law.

***This information notice is provided in general for all the data controllers indicated above.***

<b>RETURN TYPE</b>	Correction of existing return <input type="checkbox"/>		Supplementary return <input type="checkbox"/>			
	<b>TAXPAYER'S DATA</b>		Craftsman enterprise listed in a professional register			
VAT NUMBER		1 <input type="checkbox"/>		Extraordinary administration or arrangement		
Email address		TELEPHONE OR MOBILE PHONE DIALLING CODE		2 <input type="checkbox"/> FAX NUMBER		
<b>Natural persons</b>	Surname			Name		
	Date of birth giorno mese anno		Municipality (or foreign Country) of birth		Sex (cross the relative box)(a) M <input type="checkbox"/> F <input type="checkbox"/>	
Province (abbreviation)						
<b>Taxpayers other than non-natural persons</b>	Name or company name				Legal nature	
	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		
	Date of birth giorno mese anno		Municipality (or foreign Country) of birth		Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>	
	Province (abbreviation)					
	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		Sending of telematic notice of automated declaration check to intermediary <input type="checkbox"/>		Sending of electronic notice to intermediary <input type="checkbox"/>	
	The relative boxes to the completed parts are placed at the foot of part VL					
	Particular situations		Code <input type="checkbox"/>		Signature	
<b>ENDORSEMENT OF CONFORMITY Reserved for C.A.F. or for the professional</b>	Tax code of the person in charge of the C.A.F.		Tax code of the C.A.F.		SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL	
	Tax code of the professional		Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997			
<b>SIGNATURE OF ACCOUNTS AUDITING BODY</b>	Subject	Tax code	SIGNATURE			
	Subject	Tax code	SIGNATURE			
	Subject	Tax code	SIGNATURE			
	Subject	Tax code	SIGNATURE			
	Subject	Tax code	SIGNATURE			
	Subject	Tax code	SIGNATURE			
<b>UNDERTAKING TO ELECTRONIC SUBMISSION Reserved for the responsible party</b>	Tax code of the responsible party					
	Person who prepared the declaration					
	Receipt of telematic notice of automated declaration check		<input type="checkbox"/>			
	Date of the undertaking day month year		SIGNATURE OF RESPONSIBLE PARTY			



TAX CODE

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**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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**Revenue Agency**



**PART VC**

EXPORTERS AND ASSOCIATED OPERATORS  
PURCHASES AND IMPORTS WITHOUT THE APPLICATION OF VALUE ADDED TAX RELATING TO ALL ACTIVITIES CARRIED OUT

		CEILING USED		2017 TAX YEAR		2016 TAX YEAR	
		1 INTERNAL OR FOR INTRA-COMM. PURCHASES.	2 FOR IMPORTS	3 BUSINESS TURNOVER	4 EXPORTS	5 BUSINESS TURNOVER	6 EXPORTS
<b>VC1</b>	JAN	,00	,00	,00	,00	,00	,00
<b>VC2</b>	FEB	,00	,00	,00	,00	,00	,00
<b>VC3</b>	MAR	,00	,00	,00	,00	,00	,00
<b>VC4</b>	APR	,00	,00	,00	,00	,00	,00
<b>VC5</b>	MAY	,00	,00	,00	,00	,00	,00
<b>VC6</b>	JUN	,00	,00	,00	,00	,00	,00
<b>VC7</b>	JULY	,00	,00	,00	,00	,00	,00
<b>VC8</b>	AUG	,00	,00	,00	,00	,00	,00
<b>VC9</b>	SEP	,00	,00	,00	,00	,00	,00
<b>VC10</b>	OCT	,00	,00	,00	,00	,00	,00
<b>VC11</b>	NOV	,00	,00	,00	,00	,00	,00
<b>VC12</b>	DEC	,00	,00	,00	,00	,00	,00
<b>VC13</b>	TOTAL	,00	,00	,00	,00	,00	,00

**VC14** CEILING AVAILABLE AS OF 01 JANUARY 2017

Method adopted for the calculation of the ceiling during 2017

2  CALENDAR 3  MONTHLY

**PART VD  
TRANSFER OF VAT CREDIT BY ASSET MANAGEMENT COMPANIES**

(Art. 8 of Decree Law n. 351/2001)  
**Sect. 1 -** Transferring company - List of transferee companies or body

TOTAL OF THE CREDIT TRANSFERRED			
TAX CODE	AMOUNT	TAX CODE	AMOUNT
<b>VD1</b>			,00
<b>VD2</b>	1	2	,00
<b>VD3</b>			,00
<b>VD4</b>			,00
<b>VD5</b>			,00
<b>VD6</b>			,00
<b>VD7</b>			,00
<b>VD8</b>			,00
<b>VD9</b>			,00
<b>VD10</b>			,00
<b>VD11</b>			,00

**Sect. 2 -** Company or transferring body - List of ceding companies

TAX CODE	AMOUNT	TAX CODE	AMOUNT
<b>VD31</b>	1	2	,00
<b>VD32</b>			,00
<b>VD33</b>			,00
<b>VD34</b>			,00
<b>VD35</b>			,00
<b>VD36</b>			,00
<b>VD37</b>			,00
<b>VD38</b>			,00
<b>VD39</b>			,00
<b>VD40</b>			,00
<b>VD41</b>	1	2	,00
<b>VD42</b>			,00
<b>VD43</b>			,00
<b>VD44</b>			,00
<b>VD45</b>			,00
<b>VD46</b>			,00
<b>VD47</b>			,00
<b>VD48</b>			,00
<b>VD49</b>			,00
<b>VD50</b>			,00

**VD51** TOTAL OF CREDITS RECEIVED

**VD52** Surplus credit from previous return (from VD56 of the return related the year 2016)

**VD53** Total of surplus (VD51+VD52)

**VD54** Amount used to reduce VAT payments

**VD55** Amount used to set off on F24 form

**VD56** Surplus credit



Revenue Agency

TAX CODE

Tax code input field with vertical lines

PART VE

ACTIVE OPERATIONS AND CALCULATION OF BUSINESS TURNOVER

Form No. [ ] [ ] [ ]

PART VE CALCULATION OF BUSINESS TURNOVER AND THE TAX RELATIVE TO TAXABLE OPERATIONS		1	TAXABLE AMOUNT	%	2	TAX
<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>					
	<b>VE3</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 who 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	7,3		,00
	<b>VE4</b>		,00	7,5		,00
	<b>VE5</b>		,00	7,65		,00
	<b>VE6</b>		,00	7,95		,00
	<b>VE7</b>		,00	8,3		,00
	<b>VE8</b>		,00	8,5		,00
	<b>VE9</b>		,00	8,8		,00
	<b>VE10</b>		,00	10		,00
	<b>VE11</b>		,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	5		,00
	<b>VE22</b>		,00	10		,00
	<b>VE23</b>		,00	22		,00
<b>Sect. 3 - Total taxable amount and tax</b>	<b>VE24 TOTALS</b>	(sum of lines from VE1 to VE11 and from VE20 to VE23)	,00			,00
	<b>VE25</b>	Variations and round-ups of the tax (indicate with a sign +/-)				,00
	<b>VE26 TOTAL</b>	(VE24± VE25)				,00
<b>Sect. 4 - Other operations</b>	Operations which contribute to formation of ceiling		1			,00
	Exports					
	2		,00			
	Intra-community sales					
	3		,00			
<b>VE30</b>	Sales to San Marino					
	4		,00			
	Equivalent operations					
	5		,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
	<b>VE34</b>	Non-taxable operations pursuant to articles 7 to 7-septies				,00
	Operations with application of reverse charge		1			,00
	Sales of scrap and other salvage material					
	2		,00			
	Sales of gold and pure silver					
	3		,00			
<b>VE35</b>	Subcontracting in the building sector					
	4		,00			
	Sales of commercial properties					
	5		,00			
	Sales of cellular phones					
	6		,00			
	Sale of electronic products					
	7		,00			
	Services in construction sector and in related sectors					
	8		,00			
	Operations in energy sector					
	9		,00			
	<b>VE36</b>	Non-taxable operations carried as regards earthquake victims				,00
	Operations carried out during the year but taxable in subsequent years		1			,00
<b>VE37</b>	article 32-bis of Decree Law no. 83/2012					
	2		,00			
	<b>VE38</b>	Operations performed for public administrations pursuant to art. 17-ter				,00
	<b>VE39 (minus)</b>	Operations carried out during previous years but with tax payable in 2017				,00
	<b>VE40 (minus)</b>	Transfers of depreciable goods and internal transfers				,00
<b>Sect. 5 - Business turnover</b>	<b>VE50 TURNOVER</b>	(sum of lines VE24, from VE30 to VE38, minus VE39 and VE40)				,00

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**PART VF  
LIABILITY OPERATIONS  
AND ADMISSIBLE  
DEDUCTIBLE VAT**

Form. No.

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**PART VF**

LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT

**SECT. 1 - Total amount of purchases carried out in the national territory, of intra-community purchases and imports**

	<sup>1</sup> TAXABLE AMOUNT	%	<sup>2</sup> TAX
<b>VF1</b>			
<b>VF2</b>	,00	2	,00
<b>VF3</b>	,00	4	,00
<b>VF4</b>	,00	5	,00
<b>VF5</b>	,00	7,3	,00
<b>VF6</b>	,00	7,5	,00
<b>VF7</b>	,00	7,65	,00
<b>VF8</b>	,00	7,95	,00
<b>VF9</b>	,00	8,3	,00
<b>VF10</b>	,00	8,5	,00
<b>VF11</b>	,00	8,8	,00
<b>VF12</b>	,00	10	,00
<b>VF13</b>	,00	12,3	,00
<b>VF14</b>	,00	22	,00
<b>VF15</b>			
<b>VF16</b>			
<b>VF17</b>			
<b>VF18</b>			
<b>VF19</b>			
<b>VF20</b>			
<b>VF21</b>			
<b>VF22</b>			
<b>VF23</b>			
<b>VF24</b>			
<b>VF25</b>			
<b>VF26</b>			
<b>VF27</b>			

**SECT. 2 - Total purchases and imports, total tax, intra-community purchases, imports and purchases from san marino**

	<sup>1</sup> Taxable amount	Tax
<b>VF23</b>		
<b>VF24</b>		
<b>VF25</b>		
<b>VF26</b>		
<b>VF27</b>		

**SECT. 3 - Calculation of admissible deductible VAT**

**VF30 METHOD USED FOR CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT**

• travel agencies	1	<input type="text"/>	• associations operating in the agricultural sector	5	<input type="text"/>
• used goods	2	<input type="text"/>	• travelling shows and minor taxpayers	6	<input type="text"/>
• exempt operations	3	<input type="text"/>	• connected agricultural activities	7	<input type="text"/>
• agritourism	4	<input type="text"/>	• agricultural business	8	<input type="text"/>

**SECT. 3-A**  
Exempt operations

<b>VF31</b>	Purchases classified as occasional taxable operations	1	_____ Taxable amount	2	_____ Tax
<b>VF32</b>	Cross the box if exclusively exempt operations to be carried out in the year 2017	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 2017	1	<input type="checkbox"/>		

**Data for the calculation of deduction percentage**

Exempt operations relating to investment gold carried out by agents identified by art. 19, par. 3, letter d)      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      Exempt operations as referred to in art. 10, n. 27-quinquies      Depreciable goods and internal exempt transfers

1	_____ ,00	2	_____ ,00	3	_____ ,00	4	_____ ,00
<b>VF34</b>	Operation non-subject		Operation non-subject as referred to in art 74, par. 1		Exempt operations as per art. 19, par. 3, lett. a.bis)		Operations as per articles 7 to 7-septies with no deduction entitlement
5	_____ ,00	6	_____ ,00	7	_____ ,00	8	_____ ,00
						9	_____ %

Percentage of deduction (according the decimal next)

<b>VF35</b>	VAT not discharged on purchases and imports as referred to in line VF14	_____ ,00
<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	_____ ,00
<b>VF37</b>	<b>Admissible deductible VAT</b>	_____ ,00

**SECT. 3-B**  
Agricultural business (art.34)

	1	TAXABLE AMOUNT	2	TAX
<b>VF38</b> Reserved for mixed agricultural business - Total taxable different operations		_____ ,00		_____ ,00
<b>VF39</b>		_____ ,00	2	_____ ,00
<b>VF40</b>		_____ ,00	4	_____ ,00
<b>VF41</b>		_____ ,00	7,3	_____ ,00
<b>VF42</b>		_____ ,00	7,5	_____ ,00
<b>VF43</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	7,65	_____ ,00
<b>VF44</b>		_____ ,00	7,95	_____ ,00
<b>VF45</b>		_____ ,00	8,3	_____ ,00
<b>VF46</b>		_____ ,00	8,5	_____ ,00
<b>VF47</b>		_____ ,00	8,8	_____ ,00
<b>VF48</b>		_____ ,00	10	_____ ,00
<b>VF49</b>		_____ ,00	12,3	_____ ,00
<b>VF50</b>	Tax adjustments and roundings (indicate with +/- sign)			_____ ,00
<b>VF51</b>	<b>TOTALS</b> Algebraic sum of lines from VF39 to VF50	_____ ,00		_____ ,00
<b>VF52</b>	VAT deductible for operations referred to in line VF38			_____ ,00
<b>VF53</b>	Deductible amount referred to sales, as well as intra-community sales, of agricultural product as referred to art. 34, paragraph 1, carried out in accordance with article 8, paragraph 1, articles 38 quater and 72			_____ ,00
<b>VF54</b>	<b>TOTAL admissible deductible VAT (VF51+VF52+VF53)</b>			_____ ,00

**SECT. 3-C**  
Special cases

**Occasional carrying out of exempt operations or taxable operations**  
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

<b>VF60</b>	Cross the box if the taxable operations carried out are occasional	1	<input type="checkbox"/>
<b>VF61</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"/>

**Reserved for agricultural business**

<b>VF6</b>	Occasional operations falling within the regime provided for by article 34-bis for connected agricultural activities	1	_____ Taxable amount	2	_____ Tax
2			_____ ,00		_____ ,00

**SECT. 4**  
Admissible deductible VAT

<b>VF70</b>	<b>TOTAL adjustments</b> (indicate with a sign +/-)	_____ ,00
<b>VF71</b>	<b>Admissible deductible VAT</b>	_____ ,00



Revenue Agency

TAX CODE

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**PARTS VJ-VI  
TAX ON CERTAIN TYPES OF OPERATIONS,  
DECLARATIONS OF INTENT RECEIVED**

Form No.

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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 subjects 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> Importations of industrial gold and pure silver without VAT payment in customs (art. 70, paragraph 5)		,00		,00
<b>VJ12</b> Purchases of services rendered by subcontractors in the building sector (art. 17, par. 6, lett. a)		,00		,00
<b>VJ13</b> Purchases of commercial properties (art. 17, par. 6, lett. a-bis)		,00		,00
<b>VJ14</b> Purchases of cellular phones (art. 17, par. 6, lett. b)		,00		,00
<b>VJ15</b> Acquisition of electronic products (art. 17, paragraph 6, let. c)		,00		,00
<b>VJ16</b> Purchases of services in construction sector and in related sectors (art. 17, paragraph 6, letter a-ter)		,00		,00
<b>VJ17</b> Purchases of energy sector goods and services (art. 17, paragraph 6, letter d-bis, d-ter and d-quater)		,00		,00
<b>VJ18</b> Purchases by subjects pursuant to art. 17-ter		,00		,00
<b>VJ19 TOTAL TAX</b> (sum of lines from VJ1 to VJ18)				,00

**PART VI  
DECLARATIONS OF  
INTENT RECEIVED**

Data regarding transferee or customer				
V.A.T. registration no.				
	1			
<b>VI1</b>	2			
	1			
<b>VI2</b>	2			
	1			
<b>VI3</b>	2			
	1			
<b>VI4</b>	2			
	1			
<b>VI5</b>	2			
	1			
<b>VI6</b>	2			





Revenue Agency

TAX CODE

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**PART VH-VM-VK-VN**  
PERIODIC PAYMENTS, CONTROLLING AND  
CONTROLLED COMPANIES,  
SUPPLEMENTARY STATEMENTS CREDITS

Form No.

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		1	CREDITS		DEBTS		Subcontractors	Early payment	
			2	3	4	5	6		
<b>PART VH</b> CHANGES OF PERIODIC COMMUNICATIONS (*)	VH1	January							
	VH2	February							
	VH3	March							
	VH4	1st QUARTER						4	
	VH5	April							
	VH6	May							
	VH7	June							
	VH8	2nd QUARTER							
	<b>PART VM</b> PAYMENT FOR EU AUTOMOBILE REGISTRATIONS	VH9	July						
		VH10	August						
		VH11	September						
		VH12	3rd QUARTER						
		VH13	October						
		VH14	November						
		VH15	December						
		VH16	4th QUARTER						
	VH17	Advance payment owed						Method	
<b>PART VM</b> PAYMENT FOR EU AUTOMOBILE REGISTRATIONS	VM1	January							
	VM2	February							
	VM3	March / 1st Quarter							
	VM4	April							
	VM5	May							
	VM6	June / 2nd Quarter							
<b>PART VK</b> CONTROLLING AND CONTROLLED COMPANY	DATA OF CONTROLLING COMPANY								
	Sect. 1 - General data	VK1	VAT number	Last month of control	Company name		Extraordinary operations		
			1	2	3	4			
	Sect. 2 - Calculation of tax surplus	VK20	Total of credits transferred						.00
		VK21	Total of debts transferred						.00
		VK22	Debt tax surplus (VK21-VK20)						.00
		VK23	Credit tax surplus (VK20-VK21)						.00
		VK24	Surplus of credit tax set off						.00
		VK25	Surplus request for refund on the controlling company						.00
	Sect. 3 - Termination of control during the year Data relating to the period of control	VK26	Tax credits used						.00
		VK27	Quarterly interest transferred						.00
		VK28	Advance payment						.00
		VK30	Output VAT						.00
VK31		Deductible VAT						.00	
VK32		Interest owed in relation to the quarterly payments						.00	
VK33		Tax credit used in the periodic payments						.00	
VK34		EU vehicle payments which regard sales made in the period of control						.00	
VK35		Payments following correction						.00	
VK36		Account re-accredited from the controlling company						.00	
<b>PART VN</b> SUPPLEMENTARY STATEMENTS CREDITS			Year	Group	Credit enhancement	Tax code	Module		
		1	2	3	4	5			
	VN1								
	VN2								
	VN3								
VN4									

(\*) Fill the part VH only if you want to send/complete/correct the omitted/incomplete/wrong data in the communications of the periodic VAT payments.

TAX CODE

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Revenue Agency



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

Form No.

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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> Output VAT (sum of lines VE26 and VJ20)		.00															
	<b>VL2</b> Deductible VAT (from line VF71)				.00													
	<b>VL3</b> TAX OWED (VL1 - VL2)		.00															
	or																	
	<b>VL4</b> CREDIT TAX (VL2 - VL1)				.00													
<b>Sect. 2 - Credit from previous year</b>	<b>VL8</b> Credit deriving from 2016 return or annual non-transferable credit (*)			1	.00													
	of which credit refund requested in previous years included in deduction following denial of the office (*)			2	.00													
	<b>VL9</b> Credit set off in form F24		.00															
	<b>VL10</b> Credit surplus not transferable (*)				.00													
	<b>VL11</b> Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98				1	.00												
				VAT Group (*)	2	.00												
<b>Sect. 3 - Calculation of output or input VAT relating to all the activities carried out</b>		DEBITS		CREDITS														
	<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 2017 set off in the F24 form		.00															
	<b>VL23</b> Interest owed in relation to the quarterly payments		.00															
	<b>VL24</b> Transfers for previous year returned by the controlling company		.00															
	<b>VL25</b> Credit surplus from previous year				.00													
	<b>VL26</b> Refunds requested in previous year, included in deduction following denial of the office				.00													
	<b>VL27</b> Tax credit used in the periodic payments and of the account				.00													
	<b>VL28</b> Tax credit used in the periodic payments and of the account, of which credits received by asset management companies				.00													
	<b>VL29</b> EU vehicle payments which regard sales made during the year				.00													
	<b>VL30</b> Amount of periodic VAT				1	.00												
		Periodic VAT due	2	.00	Periodic VAT paid	3	.00											
	<b>VL31</b> Amount of debts transferred (*)					.00												
	<b>VL32</b> OUTPUT VAT [(VL3 + lines from VL20 to VL23) - (VL4 + VL11, box 1 + lines from VL24 to VL31)]			.00														
	or					.00												
	<b>VL33</b> INPUT VAT [(VL4 + VL11, box 1 + lines from VL24 to VL31) - (VL3 + lines from VL20 to VL23)]					.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> TOTAL VAT DUE (VL32 - VL34 - VL35 + VL36)			.00															
<b>VL39</b> TOTAL INPUT VAT (VL33 - VL37)					.00													
<b>VL40</b> Payments made following excess use of credit					.00													
<b>PARTS FILLED IN</b>		<b>VA</b>	<b>VB</b>	<b>VC</b>	<b>VD</b>	<b>VE</b>	<b>VF</b>	<b>VJ</b>	<b>VI</b>	<b>VH</b>	<b>VM</b>	<b>VK</b>	<b>VN</b>	<b>VL</b>	<b>VT</b>	<b>VX</b>	<b>VO</b>	<b>VG</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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**Revenue Agency**



**PART VT**  
**SEPARATE INDICATION OF SERVICES OR GOODS PROVIDED TO END CONSUMERS AND HOLDERS OF VAT NUMBERS**

**PART VT**

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

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



Revenue Agency

TAX CODE

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**PART VX  
CALCULATION OF VAT DUE OR INPUT VAT**

**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>	VAT due										.00
<b>VX2</b>	Input VAT (to be divided up between lines VX4, VX5 und VX6)										.00
<b>VX3</b>	Excess payment (to be divided up between lines VX4, VX5 and VX6)										.00
	Amount of request refund	1									.00
	of which to be paid using simplified procedure	2									.00
	Reason for the refund	3	<input type="checkbox"/>	Taxpayers entitled to priority reimbursement of the refund	4	<input type="checkbox"/>	Tax for the operations pursuant to art. 17-ter	5			.00
	Subcontractor Taxpayers	6	<input type="checkbox"/>	Guarantee waiver	7	<input type="checkbox"/>					
<b>Certification of companies and of operative entities</b>											
The undersigned does hereby declare, pursuant to article 47 of the Decree of the President of the Republic no. 445 of 28 December 2000, that it is not among the companies and non-operative entities pursuant to article 30 of law no. 724 of 23 December 1994, and declares it is aware of the responsibilities – including those under criminal law – resulting from untruthful statements, as provided for by article 76 of the Decree of the President of the Republic no. 445 of 28 December 2000.											
<b>VX4</b>											
	SIGNATURE	8									
											Request 9 <input type="checkbox"/>
<b>Certification of financial conditions and payment of contributions</b>											
The undersigned does hereby declare, pursuant to article 47 of the Decree of the President of the Republic no. 445 of 28 December 2000, that the following conditions provided for by article 38-bis, third paragraph, letters a), b) and c), are met:											
	<input type="checkbox"/> a) the equity has not decreased from the accounting results for the latest tax period by more than 40 percent; the amount of the pro- perties has not declined from the accounting results for the latest tax period by more than 40 percent for transfers not carried out in the normal management of the business that is carried out; the business itself has not been transferred, nor has it decreased due to transfers of businesses or branches of business included in the aforementioned accounting results;										
	<input type="checkbox"/> b) stocks or shares in the same company for an amount exceeding 50 percent of the share capital have not been transferred in the year prior to the application;										
	<input type="checkbox"/> c) the social security and insurance contributions have been made.										
	The undersigned does hereby declare it is aware of the responsi- bilities – including those under criminal law – resulting from un- truthful statements, as provided for by article 76 of the Decree of the President of the Republic no. 445 of 28 December 2000.										
									9		SIGNATURE
<b>VX5</b>	Amount to be deducted or compensated										.00
<b>VX6</b>	Amount transferred following tax consolidation option			Tax code of consolidating company	1						.00
<b>VX7</b>	VAT due to be transferred										.00
<b>VX8</b>	Input VAT to be transferred										.00

RESERVED FOR THE COM-  
PANIES PARTICIPATING IN  
THE VAT GROUP PAYMENT



TAX CODE

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**PART VO  
OPTIONS**

Form No. 

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**PART VO  
COMMUNICATION OF  
OPTIONS AND  
REVOICATIONS**  
**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	<b>Option</b>	1	<input type="checkbox"/>																																																																												
<b>VO2</b>	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/1999)	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
	<b>AGRICULTURE</b>																																																																															
	– Art. 34, paragraph 6: Subjects exempted	<b>Waiver</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO3</b>	– Art. 34, paragraph 11: Application of the ordinary VAT regime	<b>Option</b>	3	<input type="checkbox"/>	<b>Revocation</b>	4	<input type="checkbox"/>																																																																									
	– Art. 34-bis: Application of the ordinary VAT regime	<b>Option</b>	5	<input type="checkbox"/>	<b>Revocation</b>	6	<input type="checkbox"/>																																																																									
<b>VO4</b>	<b>Art. 36 -</b> paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO5</b>	<b>Art. 36 bis -</b> DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	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	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO7</b>	<b>Art. 74 -</b> paragraph 6 – ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO8</b>	INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO9</b>	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995)	<table border="0"> <tr> <td></td> <td></td> <td>paragraph 2</td> <td>paragraph 3</td> <td>paragraph 6</td> <td>paragraph 2</td> <td>paragraph 6</td> </tr> <tr> <td><b>Options</b></td> <td>1</td> <td><input type="checkbox"/></td> <td>2</td> <td><input type="checkbox"/></td> <td>3</td> <td><input type="checkbox"/></td> </tr> <tr> <td><b>Revocations</b></td> <td>4</td> <td><input type="checkbox"/></td> <td>5</td> <td><input type="checkbox"/></td> <td>6</td> <td><input type="checkbox"/></td> </tr> </table>								paragraph 2	paragraph 3	paragraph 6	paragraph 2	paragraph 6	<b>Options</b>	1	<input type="checkbox"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>	<b>Revocations</b>	4	<input type="checkbox"/>	5	<input type="checkbox"/>	6	<input type="checkbox"/>																																																				
		paragraph 2	paragraph 3	paragraph 6	paragraph 2	paragraph 6																																																																										
<b>Options</b>	1	<input type="checkbox"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>																																																																										
<b>Revocations</b>	4	<input type="checkbox"/>	5	<input type="checkbox"/>	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)	<table border="0"> <tr> <td></td><td>BE</td><td>DE</td><td>DK</td><td>EL</td><td>ES</td><td>FR</td><td>GB</td><td>IE</td><td>LU</td><td>NL</td><td>PT</td><td>SM</td><td>AT</td><td>FI</td><td>SE</td> </tr> <tr> <td><b>Options</b></td> <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></td> <td>CY</td><td>EE</td><td>LV</td><td>LT</td><td>MT</td><td>PL</td><td>CZ</td><td>SK</td><td>SI</td><td>HU</td><td>BG</td><td>RO</td><td>HR</td><td></td><td></td> </tr> <tr> <td></td> <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>28</td><td></td><td></td> </tr> </table>																BE	DE	DK	EL	ES	FR	GB	IE	LU	NL	PT	SM	AT	FI	SE	<b>Options</b>	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		CY	EE	LV	LT	MT	PL	CZ	SK	SI	HU	BG	RO	HR				16	17	18	19	20	21	22	23	24	25	26	27	28		
		BE	DE	DK	EL	ES	FR	GB	IE	LU	NL	PT	SM	AT	FI	SE																																																																
<b>Options</b>		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15																																																																
	CY	EE	LV	LT	MT	PL	CZ	SK	SI	HU	BG	RO	HR																																																																			
	16	17	18	19	20	21	22	23	24	25	26	27	28																																																																			
<b>VO11</b>	<b>Revocations</b>	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																																																																			
<b>VO12</b>	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO13</b>	<b>Art. 10 -</b> n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD	<table border="0"> <tr> <td>single operations</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Transferor</td> <td><b>Options</b></td> <td>1</td> <td><input type="checkbox"/></td> </tr> <tr> <td></td> <td></td> <td>2</td> <td><input type="checkbox"/></td> </tr> </table>			single operations				Transferor	<b>Options</b>	1	<input type="checkbox"/>			2	<input type="checkbox"/>	<table border="0"> <tr> <td>all operations</td> <td></td> <td></td> </tr> <tr> <td><b>Revocation</b></td> <td>3</td> <td><input type="checkbox"/></td> </tr> </table>			all operations			<b>Revocation</b>	3	<input type="checkbox"/>	<table border="0"> <tr> <td>single operations</td> <td></td> <td></td> </tr> <tr> <td>Intermediary</td> <td><b>Option</b></td> <td>4</td> <td><input type="checkbox"/></td> </tr> </table>			single operations			Intermediary	<b>Option</b>	4	<input type="checkbox"/>																																													
single operations																																																																																
Transferor	<b>Options</b>	1	<input type="checkbox"/>																																																																													
		2	<input type="checkbox"/>																																																																													
all operations																																																																																
<b>Revocation</b>	3	<input type="checkbox"/>																																																																														
single operations																																																																																
Intermediary	<b>Option</b>	4	<input type="checkbox"/>																																																																													
<b>VO14</b>	<b>Art. 74 quater -</b> paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO15</b>	VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO20</b>	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO21</b>	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	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)	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	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)	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO24</b>	CALCULATION OF INCOME FOR COMPANIES CONSTITUTED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO25</b>	DETERMINATION OF INCOME IN ORDINARY MEANS FOR ENERGY PRODUCTION ACTIVITIES FROM RENEWABLE SOURCES (ART. 1, PARAGRAPH 423, L.N. 23/12/2005, N. 266)	<b>Option</b>	1	<input type="checkbox"/>	<b>Revocation</b>	2	<input type="checkbox"/>																																																																									
<b>VO26</b>	KEEPING VAT REGISTERS WITHOUT SEPARATE INDICATION OF COLLECTIONS AND PAYMENTS FOR MINOR BUSINESS (ART. 18, PARAGRAPH 5, PRESIDENTIAL DECREE N. 600/1973)	<b>Option</b>	1	<input type="checkbox"/>																																																																												

**Sect. 2 -** Options,  
and revocations for  
the purpose of VAT

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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	<input type="checkbox"/> 1 <input type="checkbox"/>	Revocation	<input type="checkbox"/> 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	<input type="checkbox"/> 1 <input type="checkbox"/>	Revocation	<input type="checkbox"/> 2 <input type="checkbox"/>
<b>VO32</b>	FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991)	Option	<input type="checkbox"/> 1 <input type="checkbox"/>	Revocation	<input type="checkbox"/> 2 <input type="checkbox"/>
<b>VO33</b>	LUMP-SUM SCHEME FOR NATURAL PERSONS PERFORMING ACTIVITIES OF ENTERPRISE, ARTS, AND PROFESSIONS Determination of VAT and of income in the ordinary ways (art. 1, paragraphs 54 to 89, law no. 190/2014)	Option	<input type="checkbox"/> 1 <input type="checkbox"/>	Revocation	<input type="checkbox"/> 2 <input type="checkbox"/>
<b>VO34</b>	TAX ADVANTAGES FOR YOUNG ENTREPRENEURS AND REDUNDANCY WORKERS (article 27, paragraphs 1 and 2, Decree Law no. 98/2011)	Option	<input type="checkbox"/> 1 <input type="checkbox"/>	Revocation	<input type="checkbox"/> 2 <input type="checkbox"/>

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

<b>VO40</b>	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNER (art. 4, Presidential Decree 544/1999)	Option	<input type="checkbox"/> 1 <input type="checkbox"/>	Revocation	<input type="checkbox"/> 2 <input type="checkbox"/>
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**Sect. 5 - Options and revocation regarding IRAP**

<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	<input type="checkbox"/> 1 <input type="checkbox"/>	Revocation	<input type="checkbox"/> 2 <input type="checkbox"/>
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Revenue Agency

TAX CODE

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**PART VG  
ADHESION TO THE REGIME PROVIDED  
FOR CONTROLLING AND CONTROLLED  
COMPANIES**

Form No

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**PART VG**

**Sect. 1 - Companies participating in VAT compensation**

<b>CONTROLLING BODY OR COMPANY</b>		1 day month year	
LEGALLY CONTROLLING COMPANY			
<b>VG1</b>	VAT number 2	Percentage of Ownership 3	Commencement date
<b>CONTROLLED COMPANY</b>		1 day month year	
VAT number			
<b>VG2</b>	2	Input 3	Output 4
LEGALLY CONTROLLING COMPANY			
VAT number			
<b>VG3</b>	2	3	4
5			
6			
1 day month year			
<b>VG4</b>	2	3	4
5			
6			
1 day month year			

**Sect. 2 - Companies participating in the control chain but not in VAT compensation**

<b>VG5</b>		1 day month year	
VAT number			
2			
LEGALLY CONTROLLING COMPANY			
VAT number			
<b>VG6</b>	2	Percentage of Ownership 4	Renounce 5
3			
4			
5			
1 day month year			
<b>VG7</b>	2	3	4
3			
4			
5			
1 year month year			

**Sect. 3 - Revocation**

<b>VG8</b>	
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TAX CODE

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Revenue Agency

VAT 26 PR/2018 SUMMARISING PROSPECTUS  
(Reserved for controlling entity or company)  
PART VS

Form No. 

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PART VS

Sect. 1 - List of companies in the group

VS1	VAT number	Extraordinary operations	Last month	Non-operating company	REFUND DURING THE YEAR AMOUNT		Credit surplus
	1				2	3	
						.00	.00
VS2	Credit surplus set off	Guarantee waiver	Reason	Amount	ANNUAL REFUND		Tax for the operations pursuant to art. 17-ter
	7				8	9	
	.00				.00		.00
	.00				.00		.00
	.00				.00		.00
	.00				.00		.00
	.00				.00		.00
	.00				.00		.00
	.00				.00		.00
	.00				.00		.00
	.00				.00		.00
	.00				.00		.00
	.00				.00		.00
	.00				.00		.00
	.00				.00		.00

Sect. 2 - Summary data

<b>VS20</b>	Total refund and number of subjects for which are requested	1		.00	2	
<b>VS21</b>	Number of subjects who have taken part in the group payment	1		of which, with concessions for exceptional events	2	
<b>VS22</b>	Number of subjects required to present guarantees	1		of which relieved of the guarantee	2	

Sect. 3 - Guarantees of the controlling company

<b>VS30</b>	Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13.12.1979)			.00
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TAX CODE

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VAT 26 PR/2018 SUMMARISING PROSPECTUS  
(RESERVED FOR CONTROLLING ENTITY OR COMPANY)  
PARTS VV-VW-VY-VZ

PART VV		CREDITS		DEBTS		Early payment
PERIODICAL TAX MENTS OF GROUP	PAY- <b>VV1</b>	January	<sup>1</sup>	,00	<sup>2</sup>	,00
	<b>VV2</b>	February		,00		,00
	<b>VV3</b>	March		,00		,00
	<b>VV4</b>	1st QUARTER		,00		,00
	<b>VV5</b>	April		,00		,00
	<b>VV6</b>	May		,00		,00
	<b>VV7</b>	June		,00		,00
	<b>VV8</b>	2nd QUARTER		,00		,00
	<b>VV9</b>	July		,00		,00
	<b>VV10</b>	August		,00		,00
	<b>VV11</b>	September		,00		,00
	<b>VV12</b>	3rd QUARTER		,00		,00
	<b>VV13</b>	October		,00		,00
	<b>VV14</b>	November		,00		,00
	<b>VV15</b>	December		,00		,00
	<b>VV16</b>	4th QUARTER		,00		,00
	<b>VH17</b>	Advance payment owed				,00

  

PART VW		DEBTS		CREDITS		
PAYMENT OF ANNUAL TAX OF GROUP <b>Sect. 1 -</b> Calculation of VAT due or input VAT for the tax period	<b>VW1</b>	Output VAT	,00			
	<b>VW2</b>	Deductible VAT		,00		
	<b>VW3</b>	TAX OWED (VW1 – VW2) or	,00			
	<b>VW4</b>	CREDIT TAX (VW2 – VW1)			,00	
<b>Sect. 2 -</b> Calculation of output or input VAT	Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments to account	<b>VW20</b>	,00			
		<b>VW21</b>	Credit surpluses transferred from non-operative companies	,00		
		<b>VW22</b>	VAT credit resulting from the first 3 quarters of 2017 set off in the F24 form	,00		
		<b>VW23</b>	Interest transferred in relation to the quarterly payments	,00		
		<b>VW24</b>	VAT credit surplus resulting from Prospectus VAT 26 PR for 2016 set off in Form F24	,00		
	<b>VW25</b>	Credit not request for refund resulting from Prospectus VAT 26 PR for 2016			,00	
	<b>VW26</b>	Refunds requested in previous year, included in deduction following denial of the office			,00	
	<b>VW27</b>	Tax credit used in the periodical payments and of the account			,00	
	<b>VW28</b>	Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98	Group participants	<sup>2</sup>	,00	<sup>1</sup>
		<b>VW29</b>	EU vehicle payments which regard sales made during the year			,00
	<b>VW30</b>	Amount of periodic VAT	Periodic VAT due	<sup>2</sup>	,00	Periodic VAT paid
					,00	<sup>1</sup>
	<b>VW32</b>	OUTPUT VAT [(VW3 + lines from VW20 to VW24) - (VW4 + lines from VW25 to VW30)] or	,00			
	<b>VW33</b>	INPUT VAT [(VW4 + lines from VW25 to VW30) - (VW3 + lines from VW20 to VW24)]				,00
	<b>VW34</b>	Tax credit used during the annual return				,00
	<b>VW36</b>	Interest owed during the annual return	,00			
	<b>VW38</b>	TOTAL VAT DUE (VW32 + VW36) – (VW33 + VW34)	,00			
	<b>VW39</b>	TOTAL INPUT VAT (VW33 + VW34) – (VW32 + VW36)				,00
	<b>VW40</b>	Payments made following excess use of credit				,00

(\*) Fill the part VV only if you want to send/complete/correct the omitted/incomplete/wrong data in the communications of the periodic VAT payments.

TAX CODE

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<b>PART VY</b> CALCULATION OF VAT PAYABLE OR GROUP TAX CREDIT	<b>VY1</b>	<b>VAT PAYABLE</b>			.00
	<b>VY2</b>	INPUT VAT to be apportion between lines VY4, VY5 and VY6			.00
	<b>VY3</b>	Excess payments to be divided up between lines VY4, VY5 and VY6			.00
	<b>VY4</b>	Amount of request refund	1		.00
		of which to be paid using simplified procedure	2		.00
	<b>VY5</b>	Amount to be deducted or compensated			.00
<b>PART VZ</b> DEDUCTIBLE GROUP SUR- PLUSES (PREVIOUS YEARS)	<b>VY6</b>	Amount transferred following tax consolidation option	Tax code of consolidating company		.00
			1		2
	<b>VZ1</b>	2015 deductible surplus including it in deduction the following year			.00
	<b>VZ2</b>	2016 deductible surplus including it in deduction the following year			.00

**PARTS FILLED IN**

<b>VS</b>	<b>VV</b>	<b>VW</b>	<b>VY</b>	<b>VZ</b>