

MODELLO IVA 2023 2023 VAT FORM

Periodo d'imposta 2022 2022 Tax period

Disclosure on personal data processing under art. 13 and 14 of EU Regulation 2016/679	This form shows how the Revenue Agency processes the collected data and which are the rights entitled to the person in question according to the EU Regulation 2016/679 about the protection of natural persons concerning the processing of personal data, and to the Law Decree 196/2003 about personal data protection.
Purposes of the processing	The data provided with this form will be processed by the Revenue Agency to carry out activities of tax assessment, verification and collection and for any additional purposes that may be provided for by specific laws. The data may be used to identify taxpayers with a high risk of tax evasion, fraud or avoidance, as provided for in the relevant legislation.
Data conferment	The requested data must be compulsorily provided in order to benefit from the provisions concerning VAT return. The indication of false data may result in administrative, or in some cases, criminal sanctions. The indication of telephone number, fax number and e-mail address is optional and it allows to receive free news and updates on deadlines, obligations and services from the Revenue Agency.
Legal basis	The legal basis of the processing is to be identified in the exercise of public powers related to the performance of the aforementioned activities (liquidation, assessment and collection) of which the Revenue Agency is invested (Article 6, §1 letter e) of the Regulations), based on the provisions of sector regulations. The Italian Presidential Decree no. 322 of 22 July 1998 establishes the procedures for filing income, regional business production and value added tax returns, pursuant to Art. 3, paragraph 136 of Italian Law no. 662.
Data conservation period	Data will be kept until 31 December of the eleventh year following the year in which the return was submitted, namely within the period of definition of possible judicial proceedings or to answer possible requests on behalf of the Judicial Authority.
Categories of recipients of personal data	Your personal data will be processed by the persons designated by the Data Controller as Data Processors, i.e. the persons authorised to process personal data who work under the direct authority of the Data Controller or the Data Processor. Apart from these cases, your data will not be disclosed, nor will it be communicated to third parties; however, if necessary, it may be communicated: – to subjects to whom the communication of the data must be made in fulfilment of an obligation provided for by law, by a regulation, by a general administrative act or by Community legislation, or to comply with an order of the judicial authority; – to other possible third parties, should the communication be necessary for the protection of the Agency in judicial proceedings, in compliance with the provisions in force on the protection of personal data
Processing methodology	Personal data will be also processed with automated tools during the period necessary to fulfil the purposes for which data was originally collected. The Revenue Agency implements appropriate measures to ensure the data are processed in compliance with the purposes of its management; the Revenue Agency implements appropriate security, organizational, technical and physical measures to protect data from corruption, destruction, loss, theft, misuse or illegal use. The form may be delivered to intermediary subjects specified by Law (support centres, professional associations and institutions) who will only process the data for submitting the form to the Revenue Agency. For the sole purpose of submission, the intermediaries become "data controllers" when the data come into their possession and under their direct control.
Data controller	The data controller is the Revenue Agency, with registered office in Rome, Via Giorgione 106 – 00147.
Entity responsible for data processing	The Revenue Agency works with Sogei S.p.A., as its technological partner for the management of the information system of the Tax Register, and with SOSE Spa, as its methodological partner, which is entrusted with the processing and update of the synthetic indices of fiscal reliability as well as the related analysis activities, individually designated as Data Processor pursuant to art. 28 of Regulation (EU) 2016/679.
Entity responsible for data protection	The contact information of the Revenue Agency's entity, responsible for data protection is: entrate.dpo@agenziaentrate.it
Rights of the person concerned	The interested party has the right, at any time, to obtain confirmation of the existence or non-existence of the data provided, including by consulting the Consultation area of the Revenue Agency's website. The rights provided for in Articles 15 et seq. of the Regulation may be exercised alternatively through: – web application available in the reserved area of the Revenue Agency's website – a special form in the free area of the Revenue Agency's website which guides the user through the various stages of drafting the application – ordinary or registered mail with return receipt to the address Via Giorgione 106 - 00147 Rome – e-mail to the dedicated mailboxes entrate.updp@agenziaentrate.it or entrate.dpo@agenziaentrate.it – certified electronic mail at eserciziodiritti@pec.agenziaentrate.it. Should the data subject consider that the processing has not been carried out in compliance with the Regulation and with Legislative Decree 196/2003, he/she may refer the matter to the Personal Data Protection Authority, pursuant to Article 77 of the same Regulation. Further information on your rights regarding the protection of personal data can be found on the website of the Data Protection Authority at www.garanteprivacy.it.
Consent	As a public entity, the Revenue Agency should not ask the concerned persons for consent to process their personal data. The intermediaries are not obliged to ask the concerned persons for consent, since it is provided by Law.
	This disclosure is given, in a general way, to all the above-mentioned data controllers.

Senzia Revenue Agency

TAX CODE

RETURN TYPE	Correction of e	existing return			Supplementary r	eturn			
TAXPAYER'S DATA	VAT NUMBER						Craftsman ente in a professio 1		Extraordinary administration or arrangement 2
	Email address							PHONE OR MOBILE PHONE LING CODE NUMBER	FAX NUMBER DIALLING CODE NUMBER
Natural persons	Surname				Na	ame			Sex (cross the relative box)la)
	Date of birth giorno mes		Iunicipality (or fore	eign Country) of I	birth				M F Province (abbreviation)
Taxpayers other than non-natural persons	Name or compa	any name							Legal nature
DECLARANT	Tax code of the	subscriber				Appointmen	t code Tax co	ode of declaring compa	ny
DIFFERENT FROM TAXPAYER (agent, official	Surname				Na	me			Sex (cross the relative box)
receiver, heir, etc.)	Date of birth giorno mes	e anno N	Iunicipality (or fore	eign Country) of I	birth				M F Province (abbreviation)
	Art. 74 bis	Date of day	y month y	ear Starting da procedure the taxpay	or death of	month	year Date of termina of the procedu	tion day month	year Procedure not yet concluded
SIGNATURE OF THE RETURN		number of forms		at the foot of part	automate	f telematic n d declaration to interr	n check	Sending	of electronic notice to intermediary
				ption from nt of conformity					
	Particular s		Code		Signature				
ENDORSEMENT OF CONFORMITY	Tax code of th the C.A.F.	e person in char	ge of			Tax	code of the C.A	.F.	
Reserved for C.A.F. or for the professio- nal	Tax code of t	he professional		Endorseme art. 35 of L	ent is issued as egislative Decre	provided fo ee no. 241/19	r in	TURE OF THE PERS C.A.F. OR THE P	ON IN CHARGE OF THE ROFESSIONAL
SIGNATURE OF ACCOUNTS AUDITING	Subject	Tax code				SIGNATUR	E		
BODY	Subject	Tax code				SIGNATUR	E		
	Subject	Tax code				SIGNATUR	E		
	Subject	Tax code				SIGNATUR	E		
	Subject	Tax code				SIGNATUR	E		
UNDERTAKING TO ELECTRONIC SUBMISSION	Tax code of the	responsible party							
Reserved for the responsible party	Person who	prepared the de	claration						
responsible party	Receipt of te declaration c	lematic notice o heck	fautomated				Red	ceipt of other telema	tic communications
	Date of the	day	month year		SIGNAT	TURE OF E PARTY			

2023	VAT	FORM
20	22 Tax	k period

				2022 Tax perio
Revenue Agency	è	genzia ntrate	lo.	
PART VA		To be compiled handled by the subject resulting from the extraordinary operations		
NFORMATION AND		In the event of merger, division, etc. indicate the VAT registration of mergered or divided subject, etc. ¹		1 1 1
ATA RELATING TO HE ACTIVITY		The box must be crossed if the entity transformed continues an activity for VAT purposes 2		
ect. 1 - General	VA1	To be compiled handled by the assignor in case of extraordinary operations	Credit transferred fr	om VAT/2022 return
nalytical data		The box must be crossed if the taxpayer has taken part in extraordinary operations 3	4	.00
		Reserved for the non-resident in case of passing from a tax representative to the direct identific	cation and vice-versa	, , , , , , , , , , , , , , , , ,
		Indicate the VAT registration number of the previously institute adopted ⁵		
	VA2	Indicate the code of the activity performed ACTIVITY CODE ¹		
	VA3	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
		Reserved for the asset management companies (art. 8, Decree Law 351/2001)	2	
	VA4	Fund name Ban	nca d'Italia Number 2	
	VA4	Fund name 1 Ban VAT registration number of the substituted asset management company 3	aca d'Italia Number 2	
	VA4	Fund name 1 Ban VAT registration number of the substituted asset management company 3 Terminal devices for mobile radiocommunications services with deduction greater than 50%		
	VA4 VA5	Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount		Total tax
		Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1 1	00 ²	,00
		Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1 1 Operator services 3 1	00 ²	Total tax ,00
		Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1	00 ²	,00
Immary relating to I activities carried	VA5 VA10	Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1	00 ²	,00
ummary relating to I activities carried	VA5 VA10	Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1	00 ² 00 ⁴	,00
ummary relating to I activities carried	VA5 VA10	Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1 1 Operator services 3 1 Reserved for taxpayers who have benefited from tax concessions for exceptional events 1 Indicate the code taken from "Table of exceptional events" of the instructions VAT Group art.70-bis Reserved for the indication of group credit surplus to ex-controlling companies to be guarant	00 2 00 4 teed	,00 ,00 1 1
Immary relating to I activities carried	VA5 VA10 VA11 VA12	Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1 1 Operator services 3 1 Reserved for taxpayers who have benefited from tax concessions for exceptional events 1 Indicate the code taken from "Table of exceptional events" of the instructions VAT Group art.70-bis Reserved for the indication of group credit surplus to ex-controlling companies to be guarant Group credit surplus in relation to the year	00 2 00 4 teed	,00 ,00 1 1 ,00
ect. 2 - Data ummary relating to Il activities carried ut	VA5 VA10 VA11 VA12 VA13	Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1 1 Operator services 3 1 Reserved for taxpayers who have benefited from tax concessions for exceptional events 1 Indicate the code taken from "Table of exceptional events" of the instructions VAT Group art.70-bis Reserved for the indication of group credit surplus to ex-controlling companies to be guarant Group credit surplus in relation to the year Group credit surplus in relation to the year 1 Amount which has been settle Operations carried out in relation to condominiums Flat-rate scheme for natural persons carrying out activities of business, trade and professions (attribute)	00 2 00 4 teed teed 10 2022 2	,00 ,00 1 1 ,00 ,00
ummary relating to I activities carried	VA5 VA10 VA11 VA12 VA13	Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1 1 Operator services 3 1 Reserved for taxpayers who have benefited from tax concessions for exceptional events 1 Indicate the code taken from "Table of exceptional events" of the instructions VAT Group art.70-bis Reserved for the indication of group credit surplus to ex-controlling companies to be guarant Group credit surplus in relation to the year	00 2 00 4 teed teed 10 2022 2	,00 ,00 1 1 ,00 ,00
Immary relating to l activities carried	VA5 VA10 VA11 VA12 VA13 VA14	Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1 1 Operator services 3 1 Reserved for taxpayers who have benefited from tax concessions for exceptional events 1 Indicate the code taken from "Table of exceptional events" of the instructions VAT Group art.70-bis Reserved for the indication of group credit surplus to ex-controlling companies to be guarant Group credit surplus in relation to the year Group credit surplus in relation to the year 1 Amount which has been settle Operations carried out in relation to condominiums Flat-rate scheme for natural persons carrying out activities of business, trade and professions (attribute)	00 2 00 4 teed teed 10 2022 2	,000 ,000 1 1 .000 ,000 ,000
Immary relating to l activities carried	VA5 VA10 VA11 VA12 VA13 VA14	Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1	00 2 00 4 teed teed 10 2022 2	,00 ,00 1 1
Immary relating to l activities carried	VA5 VA10 VA11 VA12 VA13 VA14	Fund name 1 Ban VAT registration number of the substituted asset management company 3 1 Terminal devices for mobile radiocommunications services with deduction greater than 50% Total taxable amount Purchase of devices 1 1 Operator services 3 1 Reserved for taxpayers who have benefited from tax concessions for exceptional events 1 Indicate the code taken from "Table of exceptional events" of the instructions VAT Group art.70-bis Reserved for the indication of group credit surplus to ex-controlling companies to be guarant Group credit surplus in relation to the year Group credit surplus in relation to the year 1 Amount which has been settle Operations carried out in relation to condominiums Flat-rate scheme for natural persons carrying out activities of business, trade and professions (at aw no. 190/2014) Cross the box if it is the last return under ordinary VAT regime Dummy companies Data pertaining to suspended amounts following the COVID-19 health emergency	00 2 00 4 teed art. 1, paragraphs 54 to	,000 ,000 1 1 ,000 ,000 ,000 289, 1



Revenue Agency	Ò	genzia ntrate	TAX CODE	
PART VB DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL RELATIONS	VB1	Tax code 1 Name of financial operator	Foreign tax identification code	
	VB2	3		
	VB3	3	2	
	VB4	3	2	
	VB5	3	2 4	
	VB6	3	2 4	
	VB7	3	2	



PARTS VC-VD EXPORTERS AND ASSOCIATED OPERATORS, TRANSFER OF VAT CREDIT (Art. 8 Form No. of Decree Law n. 351/2001)

TAX CODE

Revenue Agency	e	enzia ntra	te 💭	ASSOCIA TRANSF of Decree	ER OF V	AT CRED	IT (Art. 8 Earm	No.		
PART VC			CEILING U	JSED		2022 TAX Y	EAR	2021 T	AX YEAR	
EXPORTERS AND ASSOCIATED			1 INTERNAL OR FOR 2 INTRA-COMM. PURCHASES.	FOR IMPORTS	3 BUSINESS TU	RNOVER 4	EXPORTS	5 BUSINESS TURNOVER	6 EXPOR	TS
OPERATORS	VC1	JAN	,00	,00		,00	,00	,00		,00
PURCHASES AND IMPORTS	VC2	FEB	,00	,00		,00	,00	,00		,00
WITHOUT THE APPLICATION OF VALUE ADDED TAX RELATING	VC3	MAR	,00	,00		,00	,00	,00		,00
TO ALL ACTIVITIES	VC4	APR	,00	,00		,00	,00	,00		,00
CARRIED OUT	VC5	MAY	,00	,00		,00	,00	,00		,00
	VC6	JUN	,00	,00		,00	,00	,00		,00
	VC7	JULY	,00	,00		,00	,00	,00		,00
	VC8	AUG	,00	,00		,00	,00	,00		,00
	VC9	SEP	,00	,00		,00	,00	,00		,00
	VC10	OCT	,00	,00		,00	,00	,00		,00
	VC11	NOV	,00	,00		,00	,00	,00		,00
	VC12	DEC	,00	,00		,00	,00	,00		,00
	VC13	TOTAL	,00	,00		,00	,00	,00		,00
	VC14		AVAILABLE AS OF 01 JANU adopted for the calculatior		2022	2 CA	LENDAR 3 M	1 ONTHLY		,00
PART VD TRANSFER OF VAT CREDIT BY	VD1		OF THE CREDIT TRA	0 0			TAX CODE		AMOUNT	,00
ASSET	VD2	1		2	,00	VD12	1	2		,00
MANAGEMENT	VD3				,00	VD13				,00
	VD4				,00	VD14				,00
(Art. 8 of Decree Law n. 351/2001)	VD5				,00	VD15				,00
	VD6				,00	VD16				,00
Sect. 1 - Transferring company - List of	VD7				,00	VD17				,00
transferee companies	VD8				,00	VD18				,00
or body	VD9				,00	VD19				,00
	VD10				,00	VD20				,00
	VD11				,00	VD21				,00
		1	TAX CODE	AMOUNT	r		TAX CODE	2	AMOUNT	
Sect. 2 - Company or	VD31	1		2	,00	VD41	1	2		,00
transferring body - List of ceding	VD32				,00	VD42				,00
companies	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	TOP			,00	VD50		1		,00
	VD51		OF CREDITS RECEIV				0004)			,00
	VD52		s credit from previous re		ne return rela	ated the year	2021)			,00
	VD53		of surplus (VD51+VD52)							,00
	VD54		nt used to reduce VAT p							,00
	VD55		nt used to set off on F24	IOIM						,00
	VD56	Surplu	s credit							,00



Revenue

PART VE

ACTIVE OPERATIONS AND CALCULATION OF BUSINESS TURNOVER Form No.

Agency PART VE TAXABLE AMOUNT % 2 TAX CALCULATION OF VE1 ,00 2 00 BUSINESS TURNOVER AND THE TAX RELATIVE VE2 TO TAXABLE OPERATIONS ,00 4 ,00, ,00 6,4 ,00, Transfer of goods to co-operatives and other entities referred to in art. 34, Sect. 1 - Conferring VE4 paragraph 2, lett. c) listed in table A, first part, attached to Presidential Decree .00 7,3 .00 of agricultural 633/72 and transfers of goods by exempt agriculturalists who have exceeded VE5 products and the one-third limit (art. 34, paragraph 6), separated according to tax rate ,00 7,5 ,00, transfers by exempt agriculturalists (in the VE6 corresponding to compensation percentages, taking into account the ,00 8,3 ,00, variations referred to in art. 26, and relative tax case of the limit being VE7 ,00 8,5 ,00, exceeded by more VE8 ,00 8,8 .00 than a third) VE9 ,00 9,5 .00 **VE10** ,00 10 ,00, **VE11** ,00 12,3 .00 Sect. 2 - Taxable agricultural operations VE20 Taxable operations that are different from operations indicated in the and taxable ,00 4 ,00, commercial or VE21 section 1 separated according to tax rate, taking into account the ,00 5 ,00, VE22 variations referred to in article 26, and relative taxes professional operations .00 10 .00 **VE23** ,00 22 00 Sect. 3 - Total VE24 TOTALS (sum of lines from VE1 to VE11 and from VE20 to VE23) ,00 ,00, taxable amount VE25 Variations and round-ups of the tax (indicate with a sign +/-) ,00, and tax VE26 TOTAL (VE24± VE25) .00 Sect. 4 - Other Operations which contribute to formation of ceiling .00 operations Exports Intra-community sales 2 3 **VE30** 00 00 Sales to San Marino Equivalent operations 5 00 ,00, VE31 Non-taxable operations as a result of declaration of intent .00 VE32 Other non-taxable operations VE33 Exempt operations ,00, VE34 Non-taxable operations pursuant to articles 7 to 7-septies .00 Operations with application of reverse charge 00 Sales of scrap and other salvage material Sales of gold and pure silver 3 .00 00 VE35 Subcontracting in the building Sales of commercial properties 5 00 00 Sales of cellular phones Sale of electronic products .00 .00 Services in construction sector and in related sectors Operations in energy sector 00 .00 VE36 Non-taxable operations carried as regards earthquake victims ,00 Operations carried out during the year but taxable in subsequent years .00 article 32-bis of Decree Law no. 83/2012 **VE37** .00 VE38 Operations performed for public administrations pursuant to art. 17-ter .00 VE39 (minus) Operations carried out during previous years but with tax payable in 2022 .00 VE40 (minus) Transfers of depreciable goods and internal transfers 00 Sect. 5 - Business VE50 TURNOVER (sum of lines VE24, from VE30 to VE38, mimus VE39 and VE40) .00 turnover





PART VF LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT

Form. No.

Agency											
PART VF				1 TAXABLE AMOUNT	%	2 TAX					
LIABILITY	VF1			,00,	2		,00				
OPERATIONS AND	VF2			,00	4		,00				
ADMISSIBLE DEDUCTIBLE	VF3			,00	5		,00				
VAT	VF4		,00	6,4		,00					
	VF5	T 11 1 1: 1 (1 1 1 0 0	,00,	7,3		,00,					
SECT. 1 - Total	VF6	Taxable purchases and imports (excluded those tha VF22 and VF23) separated according to tax rate or t		,00,	7,5		,00,				
amount of	VF7	ges, taking into account the variations referred to in a		,00,	8,3		,00,				
purchases carried out in the national	VF8			,00,	8,5		,00,				
territory, of	VF9			,00,	8,8		,00,				
intra-community purchases and	VF10			,00,	9,5		,00,				
imports	VF11			,00,	10		,00,				
	VF12			,00,	12,3	3	,00,				
	VF13			,00,	22		,00,				
	VF17	Purchases and imports carried out without the pays	nent of tax, with ceiling	,00,							
	VF18	Other non-taxable purchases, not subject to taxations and carried		,00							
	VI 10	Exempt purchases and non-taxable imports	2	,00,							
	VF19	Purchases from parties benefiting from facility sche	mes 1	,00							
			o 89, law no. 190/2014								
		2									
	VF20	Purchases and imports not subject to tax carried or									
	VF21	Purchases and imports for which deduction is exclude	,00								
	VF22	Purchases and imports for which the deduction of the	ax payable is not admitted	,00							
	VF23	Purchases recorded during the year but with the deduct	,00								
	article 32-bis of Decree Law no. 83/2012										
		2	,00								
	VF24	(minus) Purchases recorded in previous year but w	ith VAT payable in 2022	,00							
SECT. 2 - Total	VF25	TOTAL PURCHASES AND IMPORTS		,00			,00				
purchases and imports, total tax,	VF26	Tax adjustments and roundings (indicate with +/- si	gn)				,00				
intra-community	VF27	TOTAL TAX ON TAXABLE PURCHASES AND IM	PORTS (VF25 column 2 ± V	/F26)			,00				
purchases, imports and purchases from			Taxable amount			Тах					
San Marino		Intra-community purchases		,00			,00				
	VF28		Taxable amount			Tax					
	VFZO	Imports		,00			,00				
		with payment of VAT			without payment of VAT						
		⁵ Purchases from San Marino		,00			,00				
		Subdivision of total purchases and imports (line	e VF25):								
	VF29		able capital goods Good	s for resale or production of goods and services	4 Ot	ther purchases and impo	rts				
		.00	,00	,00			.00				
		,	,00	,00			,00				

			TAX C	ODE								
SECT. 3 - Calculation of admissible	VF30	METHOD USED FOR CALCULA	TION OF ADI	NISSIBL	-							
deductible VAT	•	travel agencies		1	_	•	travelling shows and min	or ta	xpayers	6		
	•	used goods		2	_	•	connected agricultural ad	ctivit	ies	7		
	•	exempt operations		3	_	•	agricultural business			8		
	•	agritourism	_	•	wine tourism			9				
	•	associations operating in the agricul	tural sector	5		•	oil tourism			10		
Sect. 3-A						1	Taxable amount		Tax			
Exempt operations	VF31	Purchases classed as occasional	taxable opera	ations			,(00			,00	
	VF32	Cross the box if exclusively exem	pt operations	to be ca	rried out in the yea	ar 2022		1				
	VF33	Cross the box if the option referre	d to in art. 36	bis to b	e carried out in the	year 2	022	1				
		Data for the calculation of dedu	ction percen	tage								
	1		1 to 9, that do not	constitute	ed to in art. 10, numbers part of the activity of the to taxable operations 3	e Exer	npt operations as referred to n art. 10, n. 27-quinquies	2	Depreciable goods an exempt transf		ernal	
		,00			,00		,00				,00	
	VF34	Operation non-subject		on-subjec art 74, pa	t as referred to ar. 1 7		empt operations as per par. 3, lett. a.bis) and d-bis)	٤	Operations as per arti septies with no de entitlement	eductio		
		,00			,00		,00				,00	
	9	Transactions exempt from Art. 124 of Law no. 178/2020							Percentage of der (according the decir	imal ne	ext)	
		,00		%	Ď							
	VF35	VAT not discharged on purchase	s and imports	as refe	rred to in line VF15	5					,00	
	VF36	transformers as provided for by art. 19, paragraph 5 bis ,00										
	VF37	Admissible deductible VAT									,00	
SECT. 3-В						1	TAXABLE AMOUNT	%	² TAX			
Agricultural business (art.34)	VF38	Reserved for mixed agricultural b	usiness - Tota	al taxable	e different operations	6	,00,				,00	
(art.54)	VF39						,00,	2			,00	
	VF40						.00	4			,00	
	VF41			ed to in section 1 and 2 of part VE							,00	
	VF42	Taxable agricultural operations as	referred to in								,00	
	VF43										,00	
	VF44	decrease, for the calculation of the						7,5 8,3			,00	
	VF45						8,5			,00		
	VF46						· · · · · · · · · · · · · · · · · · ·	8,8			,00, ,00,	
	VF47							9,5				
	VF48					_					,00	
	VF49					_		10			,00	
	VF51	Tax adjustments and roundings (ir	ndicate with +	/- sian)			,00	12,3			,00	
	VF51										,00	
	VF53	TOTALS Algebraic sum of lines from VF39 to VF51									,00, ,00	
	VF 55											
	VF54	Deductible amount referred to sale 34, paragraph 1, carried out in acc	cordance with	article 8	3, paragraph 1, artio			o art			,00	
	VF55	TOTAL admissible deductible V	AT (VF52+VF	53+VF5	4)						,00	
SECT. 3-C Special cases	VF60	Occasional carrying out of exer If the exempt operations carried out article 10 and do not fall within the no cross the box	are occasiona	l or relat	e solely to operation			1				
		Cross the box if the taxable operation						2				
	VF61	If occasional sales of used goods h of the margin regime (Decree Law						1				

		Reserved for agricultural business		
		Occasional operations falling within the regime provided	Taxable amount	Tax
	VF62	for by article 34-bis for connected agricultural activities	,00 2	,00
Sect. 4				
		TOTAL adjustments (indicate with a sign +/–)		,00
VAT	VF71	Admissible deductible VAT		,00



Revenue Agency

PARTS VJ TAX ON CERTAIN TYPES OF OPERATIONS

Form No.

PART VJ		TAXABLE AMOUNT	TAX
CALCULATION OF TAX ON CERTAIN TYPES OF	Purchases of goods coming from the Vatican State Cit - art. 71, par. 2 - (including purchases of industrial gold as referred to in art. 74, paragraphs 7 and 8)	y and from San Marino ¹ , pure silver and goods ²	
OPERATIONS	J2 Withdrawals of goods from VAT deposits (art. 50-bis, par. 6, D	,00 ecree Law no. 331/1993)	,00
	 Windowids of goods and by non-resident subjects as provided 	,00	,00 ,00
	J Operations as referred to in art. 74, paragraph 1, lett.		
	···· // 51 /	, , , , , , , , , , , , , , , , , , , ,	,00
	J5 Commission paid by travel agencies to their intermedia (art. 74-ter, paragraph 8)	aries ,00	,00
	J6 Domestic purchases of goods as referred to in art. 74,	par. 7 and 8 ,00	,00
	J7 Domestic purchases of industrial gold and of pure silve	er (art. 17, paragraph 5)	.00
	J8 Purchases of taxable investment gold owing to option	(art. 17, paragraph 5) ,00	,00
	'J9 Intra-community purchases of goods (including purchases pure silver and goods as referred to in art. 74, paragraphs	of industrial gold, 7 and 8) ,00	,00
	'J10 Imports of goods as referred to in art. 74, paragraphs without paying the VAT at custom (art. 70, paragraph 6		,00
	J11 Importations of industrial gold and pure silver without customs (art. 70, paragraph 5)	/AT payment in ,00	,00
	J12 Purchases of services rendered by subcontractors in the building	sector (art. 17, par. 6, lett. a) ,00	,00
	J13 Purchases of commercial properties (art. 17, par. 6, le	tt. a-bis) ,00	,00
	J14 Purchases of cellular phones (art. 17, par. 6, lett. b)	,00	,00
	J15 Acquisition of electronic products (art. 17, paragraph 6	, let. c) .00	,00
	J16 Purchases of services in construction sector and in related sectors (art. 17, paragraph 6, letter a-ter)	,00
	Purchases of energy sector goods and services (art. 1 bis, d-ter and d-quater)		,00
	J18 Purchases by subjects pursuant to art. 17-ter	.00.	00
	J19 TOTAL TAX (sum of lines from VJ1 to VJ18)	,00	,00, 00,
			,00



Revenue Agency

PART VH-VM-VK PERIODIC PAYMENTS, EU VEHICLES REGISTRATION, CONTROLLING AND CONTROLLED COMPANIES Form No.

PART VH										CREDITS	DEBTS	Subco	ntractors Early paymen
CHANGES OF	VH1	January								1,00 2		,00 3	paymen
PERIODIC COMMUNICATIONS (*)	VH2	February								,00		,00	
	VH3	March								,00		,00	
	VH4	1st QUARTER								,00		,00	4
	VH5	April								,00		,00	
	VH6	May								,00		,00,	
	VH7	June								,00		,00	
	VH8	2nd QUARTER	1							,00		,00	
	VH9	July								,00		,00	
	VH10	August								,00		,00	
		September								,00		,00	
		3rd QUARTER								,00		,00	
	VH13	October								,00		,00	
	VH14	November								,00		,00	
		December								,00		,00	
	VH16	4th QUARTER								,00		,00	
	VH17	Advance paym	ent owed									,	Method
PART VM	VM1	January						,00	VM7	July			,00
PAYMENT FOR	VM2	February						,00	VM8	August			,00
CEGISTRATIONS -	VM3	March / 1st Qua	arter					,00	VM9	September / 3rd Quarter			,00
	VM4	April						,00	VM10	October			,00
	VM5	May						,00	VM11	November			,00
	VM6	June / 2nd Qua	ter					,00	VM12	December / 4th Quarter			,00
PART VK						DA	ATA OF	CONT	ROLLING	G COMPANY			
CONTROLLING AND CONTROLLED COMPANY								Last m	onth	_			Extraordina
Sect. 1 - General	VK1	VAT number					2	of con	trol 3	Company name			operation 4
data							2		3				4
Sect. 2 - Calculation	VK20	Total of credits	transferr	ed									,00
of tax surplus	VK21	Total of debts t	ransferre	d									,00
		Debt tax surplu		-									,00
		Credit tax surplu											,00
		Surplus of cred											,00
		Surplus reques		nd on the	contro	lling con	npany						,00
		Tax credits used										,00	
	-	27 Quarterly interest transferred										,00	
		VK28 Advance payment										,00	
Sez. 3 - Termination		VK30 Output VAT										,00	
of control during the year		/K31 Deductible VAT										,00	
Data relating to the		2 Interest owed in relation to the quarterly payments										,00	
period of control		Tax credit used											,00
		EU vehicle pay			d sale	s made	in the pe	eriod of	control				,00
		Payments follo	-										,00
	VK36	Account re-acc	redited fr	rom the co	ontrolli	ng comp	any						,00

(*) 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.

2023	VAT	FORM	
20)22 Ta	ax period	



2023 VAT FORM 2022 Tax period



PART VL

PAYMENT OF ANNUAL TAX, PARTS

FILLED IN

Form No.

PAYMENT OF ANNUAL TAX											DEBT	S			CRE	DITS	
	VL1	Output VAT (s			VJ19)								,00,				
Sect. 1 - Calculation	VL2	Deductible VA		e VF71)													,00
of VAT due or input VAT for the tax period	VL3	TAX OWED (V or	L1 – VL2)										,00				
	VL4	CREDIT TAX (VL2 – VL1)													,00
Sect. 2 - Credit from		Credit deriving	from 2021	return or ar	nual non	-transfe	rable cr	edit (*)						1			,00
previous year	VL8	of v	which credit	refund reque	ested in pr	revious y	ears incl	uded in de	eductio	n followin	g denial	of the of	fice (*)	2			,00
	VL9	Credit set off in	form F24										.00				
	VL10	Credit surplus	not transfe	rable (*)									,				,00
	11.44	Cradita art 0 r	orograph	C quatar Da	oree of t		dont of t	he Denu	hlian	202/00				1			,00
	VLTT	Credits art. 8, p	aragraph	o-quater, De		le Presi	dent of t	пе кери	DIIC II.	322/90		VAT Gro	oup (*)	2			,00
	14.40													1			,00
	VL12	Omitted period	ical payme	ents								VAT Gro	oup (*)	2			,00
Sect. 3 - Calculation											DEBT	s			CRE	DITS	
of output or input VAT relating to all the	VL20	Refunds reque	sted during	g the year (a	rt. 38-bis	, paragr	aph 2)						.00				
activities carried out	VL21	Amount of crea	lits transfe	rred (*)									.00				
	VL22	VAT credit resu	Iting from	the first 3 qu	arters of	2022 se	et off in t	he F24 fo	orm				,00,				
	VL23	Interest owed i	n relation t	o the quarte	rly paym	ents							,00				
	VL24	Transfers for p	revious ye	ar returned b	by the col	ntrolling	compar	ıy									,00
	VL25	Credit surplus	from previ	ous year	-			-									,00
	VL26	Refunds reque	sted in pre	vious year, i	ncluded	in dedu	ction foll	owing de	nial of	the office	9						,00
		Tax credit used															,00
	VL28	Tax credit used in	the periodi	c payments a	nd of the a	account, (of which a	credits rec	eived b	y asset m	anageme	ent comp	anies				,00
		EU vehicle pay															,00
														1			,00
																	.00
	VL30	Amount of peri	odic VAT							Periodic V	AT paid follo	wina the					
			Per	iodic VAT du	е	Per	iodic VA	T paid		com	munication irregularity			Pe	eriodic VAT pa dem		ах
		2			,00 3			•	4			,0	0	5			,00
	VL31	Amount of deb	ts transfer	red (*)	,			, -									,00
	VL32	OUTPUT VAT											,00,				
		or															
																	,00
	VL33	INPUT VAT															
	VL33 VL34	Tax credit used	during the	e annual retu	ırn												.00
	VL34	Tax credit used				mpanies	s used d	uring the	annua	l return				-			
	VL34 VL35	Tax credit used Refunds receiv	ed by savi	ngs manage	ement co	mpanies	s used d	uring the	annua	l return			00				
	VL34 VL35	Tax credit used Refunds receiv Interest owed o Input tax ceded fro	ed by savi luring the	ngs manage annual returi	ement coi n					l return			,00				,
	VL34 VL35 VL36 VL37	Tax credit used Refunds receiv Interest owed of Input tax ceded fro no. 351/2001	ed by savi luring the m savings m	ngs manage annual returi anagement coi	ement coi n mpanies as	provided				l return			,00				,
	VL34 VL35 VL36 VL37 VL38	Tax credit used Refunds receiv Interest owed of Input tax ceded fro no. 351/2001 TOTAL VAT DI	ed by savi luring the m savings m JE (VL32	ngs manage annual return anagement coi • VL34 - VL3	ement coi n mpanies as	provided				l return			,				,00
	VL34 VL35 VL36 VL37 VL38 VL39	Tax credit used Refunds receiv Interest owed of hput tax ceded for no. 351/2001 TOTAL VAT DI TOTAL INPUT	ed by savi during the m savings m JE (VL32 - VAT (VL3	ngs manage annual return anagement cor VL34 - VL3 3 - VL37)	ement col n mpanies as 5 + VL36	provided				l return			,00				,00
	VL34 VL35 VL36 VL37 VL38 VL39	Tax credit used Refunds receiv Interest owed of Input tax ceded fro no. 351/2001 TOTAL VAT DI	ed by savi during the m savings m JE (VL32 - VAT (VL3	ngs manage annual return anagement cor VL34 - VL3 3 - VL37)	ement col n mpanies as 5 + VL36	provided			e Law				,00				,00
	VL34 VL35 VL36 VL37 VL38 VL39	Tax credit used Refunds receiv Interest owed of hput tax ceded for no. 351/2001 TOTAL VAT DI TOTAL INPUT	ed by savi during the m savings m JE (VL32 - VAT (VL3	ngs manage annual return anagement cor VL34 - VL3 3 - VL37)	ement col n mpanies as 5 + VL36	provided			e Law	Difference	between d periodic	VAT pai	,00 ,00 VAT d	Cre	ence betv		,00 ,00 ,00
	VL34 VL35 VL36 VL37 VL38 VL39 VL40	Tax credit used Refunds receiv Interest owed of hput tax ceded for no. 351/2001 TOTAL VAT DI TOTAL INPUT	ed by savi during the m savings m JE (VL32 - VAT (VL3	ngs manage annual return anagement cor VL34 - VL3 3 - VL37)	ement col n mpanies as 5 + VL36	provided			e Law	Difference		VAT pai	,00 ,00 VAT d				

(*) 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		enzia ntrate	TAX CODE PART VP Periodic VAT p	ayments	Fc	orm No.		022 Tax period
		REFERENCE PERIOD	Subcontracting	VAT group payment (art. 73)		Extrac	ordinary operations	
	VP1	Month Quarter (*)	3	4	5			
TAX PAYMENT	VP2	Total active operations (net of VAT)			,			
	VP3	Total passive operations (net of VAT)						
	VP4	Chargeable VAT		DEBTS	,		CRED	ITS
	VP5	Deducted VAT						3
	VP6	VAT due		1	3	VAT credit	2	,
	VP7	Previous period debt not exceeding € 25.82			3			
	VP8	Credit from previous periods						,
	VP9	Credit from previous year						, ,
	VP10	Payment fr EU automobile						, ,
	VP11	Tax credits						,
	VP13	Due deposit		Λ	Method 1	2	2	,
	VP14	VAT to be paid		1	,	VAT credit	2	,

2023 VAT FORM

(*) Attention: Taxpayers who have opted for quarterly liquidation pursuant to art. 7 of the Presidential Decree no. 542/99 must indicate "5" for the fourth quarter

,00

2

Total tax



TAX CODE

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

,00

Revenue
Agency

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

NUMBERS

			,00		,00
VT4	Division of taxable operations		3		4
VT1	carried out regarding end	Taxable operations regarding end consumers	.00	Тах	.00
	consumers and holders of VAT numbers	end consumers			
	VAT numbers	Taxable operations regarding	5	Тах	6
		holders of VAT numbers	,00	Ιάλ	,00
			Taxable operations regarding end consumers		Tax
VT2	Abruzzo	1	,00	:	,00
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
	Liguria		,00		,00
	Lombardy		,00		,00
	Marche		,00		,00
VT13	Molise		,00		,00
VT14	Piedmont		,00		,00,
	Apulia		,00		,00
VT16	Sardinia		,00		,00
	Sicily		,00		,00
	Tuscany		,00		,00
	Trento		,00		,00
VT20	Umbria		,00		,00
	Aosta Valley		,00		,00
VT22	Veneto		,00		.00

1

Total taxable operations



TAX CODE **PART VX**

CALCULATION OF VAT DUE OR INPUT VAT

Re	Ve	n	u	e
Ag	er	٦C	y	



PART VX CALCULATION OF VAT TO BE PAID OR OF TAX	VX1	VAT due	,00,
CREDIT			1
For persons presenting the return with several	VX2	Input VAT (to be divided up between lines VX4, VX5 und VX6)	,00
forms only fill in form			
no. 01		to be transferred to VAT Group (art.70-bis)	,00
	VX3	Excess payment (to be divided up between lines VX4, VX5 and VX6)	,00
			1
		Amount of request refund	,00
		2	
		of which to be paid using simplified procedure	
		Tay for the	5
		Reason for the refund Taxpayers entitled to priority 4 Tax for the to art. 17-te	operations pursuant,00
		Guarantee waiver 7	
		Certification of companies and of operative entities	
		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. 72 the responsibilities – including those under criminal law – resulting from untruthful statement	4 of 23 December 1994, and declares it is aware of
		President of the Republic no. 445 of 28 December 2000.	
	VX4		
		SIGNATURE	Request ⁹
		Certification of financial conditions and payment of contributions	
		The undersigned does hereby declare, pursuant to article 47 of the Decree of the Preside that the following conditions provided for by article 38-bis, third paragraph, letters a), b) ar	
		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 me the normal management of the business that is carried out; the business itself has	
		transfers of businesses or branches of business included in the aforementioned a	
		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;	
		c) the social security and insurance contributions have been made.	
		The undersigned does hereby declare 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. SIGNATURE	
	VX5	Amount to be deducted or compensated	,00
	VX6	Amount transferred following tax Tax code of consolidating cor	npany ₂
		consolidation option	00,
RESERVED FOR THE			
COMPANIES PARTICIPATING IN THE VAT	VX7	VAT due to be transferred	,00
GROUP PAYMENT			
(art. 73)	VX8	Input VAT to be transferred	,00



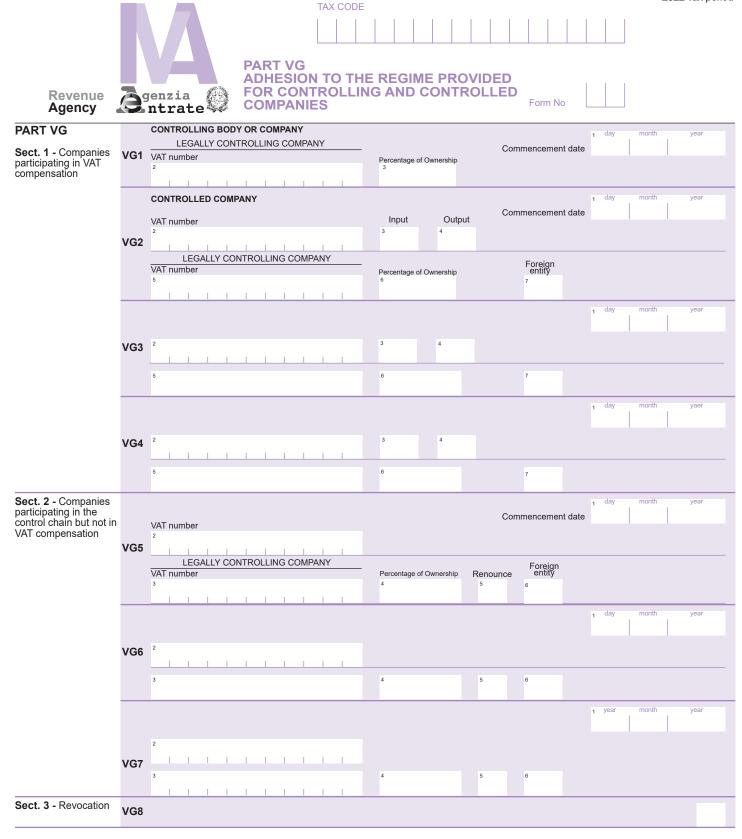


PART VO OPTIONS

Revenue Agency	ê,	enzia OPTIONS Form No).
PART VO COMMUNICATION OF OPTIONS AND	V01	Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option 1
REVOCATIONS Sect. 1 - Options, waivers and	VO2	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/1999)	Option 1 Revocation 2
revocations for the purpose of VAT	VO3	AGRICULTURE – Art. 34, paragraph 6: Subjects exempted – Art. 34, paragraph 11: Application of the ordinary VAT regime – Art. 34-bis: Application of the ordinary VAT regime	Waiver1Revocation2Option3Revocation4Option5Revocation6
	VO4	Art. 36 - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Oprtion 1 Revocation 2
	VO5	Art. 36 bis - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	Option 1 Revocation 2
	VO6	Art. 74 - paragraph1 - PUBLISHING - Application of the tax on the ba- sis of number of copies sold	Option 1 Revocation 2
	V07	Art. 74 - paragraph 6 – ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	Option 1 Revocation 2
	VO8	INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)	Option 1 Revocation 2
	VO9	(art. 36, Decree Law 41/1995) Options 1 2 3	
	VO10	OF GOODS (art. 41, DECREE LAW	LU NL PT SM AT FI SE 9 10 11 12 13 14 15 SI HU BG RO HR 24 25 26 27 28
	VO11	331/1993) Revocations 1 2 3 4 5 6 7 8 9 16 17 18 19 20 21 22 23 2	9 10 11 12 13 14 15 24 25 26 27 28 15 15
	VO12	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)	Option 1 Revocation 2
	VO12 VO13	Presidential Decree 100/1998) Art 10 11 ADDUCATION OF MAT TO single operations all operations	single operations
		Art. 10 - n. 11 - APPLICATION OF VAT TO single operations all operations	single operations
	VO13	Presidential Decree 100/1998) Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD single operations all operations 2 Revocation 3 Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)	single operations 3 Intermediary Option 4 Option 1 Revocation 2 Option 1 Revocation 2
	VO13 VO14	Presidential Decree 100/1998) Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012) PROVISION OF ELECTRONIC SERVICES Options BE DE DK EL ES FR IE LU PROVISION OF ELECTRONIC SERVICES Options U L U L T MT PL CZ SK SI HU	single operations 3 Intermediary Option 4 Option 1
	VO13 VO14 VO15	Presidential Decree 100/1998) Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD single operations all operations Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS 2 Revocation 3 VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012) 8 1 2 5 6 7 8 9 PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) Options 1 1 2 SK SI HU Revocation 1 1 2 3 4 5 6 7 8 9	Single operations 3 Intermediary Option 4 0ption 1 Revocation 2 0ption 1 BG RO HR
Sect. 2 - Options, and revocations for the purpose of VAT	V013 V014 V015 V016	Presidential Decree 100/1998) Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD single operations all operations Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS 2 Revocation 3 VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012) 8 E DE DK EL ES FR IE LU 8 9 PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) Options 1 2 3 4 5 6 7 8 9 Revocations 1 2 3 4 5 6 7 8 9	Single operations 3 Intermediary Option 4 Option 1 Revocation 2 Option 1 Revocation 2 NL PT AT FI SE CY BG RO 24 25 9 10 11 12 13 14
	V013 V014 V015 V016 V017	Presidential Decree 100/1998) Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD single operations all operations Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS 2 Revocation VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012) 9 0 1 2 2 1	single operations 3 Intermediary Option 4 Option 1 Revocation 2 Option 1 Revocation 2 Option 1 Revocation 2 NL PT AT FI SE CY EE 9 10 11 12 13 14 15 BG RO HR 26 9 10 11 12 13 14 15 24 25 26 9 10 11 12 13 14 15
and revocations for	V013 V014 V015 V016 V017 V020	Presidential Decree 100/1998) Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD Transferor Options 1 2 Revocation 3 Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012) PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) BE DE DK EL ES FR IE LU PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) BE Options 1 2 BE DE DK EL ES FR IE LU PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) Options 1 2 3 4 5 6 7 8 5 C C C C C C C C C C C C C C C C C C	Single operations 3 Intermediary Option 4 Option 1 Revocation 2 Option 1 Revocation 2 NL PT AT FI SE CY BG RO PI 11 12 13 14 15 BG RO P1 11 12 13 14 15 26 26 9 10 11 12 13 14 15 26 9 10 11 12 12 13 14 15 24 25 25 26 0ption 1 Revocation 2
and revocations for	V013 V014 V015 V016 V017 V020 V021	Presidential Decree 100/1998) Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012) PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) BE DE DK EL ES FR IE LU PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) BE DE DK EL ES FR IE LU PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) COPIONS 1 2 3 4 5 6 7 8 1 1 2 3 4 1 7 8 19 10 2 1 2 2 3 1 1 2 1 2 1 2 1 2 1 1 2 1 1 1 1 1 1 1 1 1	single operations 3 Intermediary Option 4 Option 1 Revocation 2 Option 1 Revocation 2 NL PT AT FI SE CY EE 10 11 12 12 13 14 15 24 25 0ption 1 Revocation 2 Option 1 Revocation 2
and revocations for	V013 V014 V015 V016 V017 V020 V021 V022	Presidential Decree 100/1998) Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD Transferor Options 1 2 Revocation 3 Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012) PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) BE 0 E E E E E E E E E E E E E E E E E	single operations 3 Intermediary Option 4 Option 1 Revocation 2 Option 1 Revocation 2 NL PT AT FL SE CY BG RO HR 26 9 10 11 12 13 14 14 15 26 26 9 10 11 12 13 14 15 26 Option 1 Revocation 2 Option 1 Revocation 2 Option 1 Revocation 2
and revocations for	V013 V014 V015 V016 V017 V020 V021 V022 V023	Presidential Decree 100/1998) Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD Transferor Options Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012) PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) Determine the service of the servi	single operations 3 Intermediary Option 4 Option 1 Revocation 2 Option 1 Revocation 2 NL PT AT FI SE CY BG RO PT 11 12 13 14 15 BG RO P 10 11 12 12 13 14 15 26 26 9 10 11 12 12 13 14 15 24 25 25 26 Option 1 Revocation 2 Option 1 Revocation 2 Option 1 Revocation 2

Sect. 3 - Options and revocations for both VAT and income tax	VO30	APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option	1	Revocation	2
purposes	VO31	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	Revocation	2
	VO32	FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991)	Option	1	Revocation	2
	VO33	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	1	Revocation	2
	VO34	TAX ADVANTAGES FOR YOUNG ENTREPRENEURS AND REDUNDANCY WORKERS (article 27, paragraphs 1 and 2, Decree Law no. 98/2011)	Option	1	Revocation	2 3
	VO35	WINE TOURISM ACTIVITY Determination of VAT and income in ordinary ways (Art. 1, paragraphs 502 to 505, law no. 205 of 2017)	Option	1	Revocation	2
	VO36	OIL TOURISM BUSINESS ACTIVITY Determination of VAT and income in the ordinary ways (Art. 1, paragraphs 513 and 514 of Italian Law no. 160/2019)	Option	1]	
Sect. 4 - Options and revocation regarding tax on entertainment	VO40	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNER (art. 4, Presidential Decree 544/1999)	Option	1	Revocation	2
Sect. 5 - Options and revocation regarding IRAP	VO50	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 no. 446/1997 and subsequent modifications)	Option	1	Revocation	2

2023 VAT FORM 2022 Tax period







VAT 26 PR/2023 SUMMARISING PROSPECTUS (Reserved for controlling entity or company) PART VS

TAX CODE

Revenue Agency

PART VS

Sect. 1 - List of companies in the group

					V	/AT n	umb	er					Extraordina operations	s L m	_ast ionth	No		iting R	EFUN	ND DUI AM	RING TH	IE YEAR	Credit surplus
VS1	1												2	3			4	5				,00 6	,00
101		Cr	edit s	surpl	us				rante	e				_									Tay for the operations
	7		set	off				W8 8	aiver					Rea 9	ason	10	A	Amour	nt		-	bursement	Tax for the operations pursuant to art. 17-ter
					,	00			_					3		10				,00	11	12	,00
VS2	1											1	2	3			4	5				,00 6	,00
	7				,	00		8						9		10				,00	11	12	,00
VS3	1											1	2	3			4	5				,00 6	,00
	7				,(00		8						9		10				,00	11	12	,00
VS4	1											1	2	3			4	5				,00 6	,00
	7				,	00		8						9		10				,00	11	12	,00
VS5	1												2	3			4	5				,00 6	,00
	7				,	00		8						9		10				,00	11	12	,00
VS6	1												2	3			4	5				,00 6	,00
	7				,(00		8						9		10				,00	11	12	,00
VS7	, 1											1	2	3			4	5				,00 6	,00
_	7				,	00		8						9		10				,00	11	12	,00
VS8	1											1	2	3	1		4	5				,00 6	,00
	7				,(00		8						9		10				,00	11	12	,00
VS9	1											1	2	3	1		4	5				,00 6	,00
	7				,	00		8						9		10				,00	11	12	,00
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VS1	2											1	2	3			4	5				,00 6	,00
	7				,	00		8						9		10				,00	11	12	,00

Sect. 2 - Summary	VS20	Total refund	and number of subjec	ts for which are re	equested	ł	1	,00,		2		
data	VS21	Number of s	ubjects who have take	en part in the grou	up payme	ent	1	of which, with conce	ssions for except	tional events ²		
	VS22	Number of s	ubjects required to pre	esent guarantees			1	of which	relieved of the	guarantee 2		
	1	Data perta	ining to suspend	ed amounts fo	ollowing	g the COV	ID-19 health e	mergency				
Sect. 3 - Guarantees of the controlling	VS23	Code	Amou	nt		Code	Ame	ount	Co	de	Amount	
of the controlling company		1	2	,00	3	4		,00	5	6		,00
						Ministerial [

Early

DEBTS



VAT 26 PR/2023 SUMMARISING PROSPECTUS (RESERVED FOR CONTROLLING ENTITY OR COMPANY)

CREDITS

Revenue Agency

PARTS VV-VW-VY-VZ

TAX CODE

PART VV
PERIODICAL TAX
PAYMENTS OF GROUP

PARMENTS OF GROUP V/2 February 0.0 0.0 VV3 March 0.00 0.0 0.0 VV3 March 0.00 0.0 <th>PARIVV</th> <th></th> <th></th> <th>CREDITS</th> <th>DEBIS</th> <th>payment</th>	PARIVV			CREDITS	DEBIS	payment
VV3 March 0.00 0.00 VV3 March 0.00 0.00 0.00 VV4 19 OLARTER 0.00	PERIODICAL TAX	VV1	January	1,00 2	,00	payment
Visit April 0.00 0.00 Visit April 0.00 0.00 0.00 Visit May 0.00 0	PAYMENTS OF GROUP	VV2	February	,00	,00	
VV6 April 0.00 0.00 VV6 May 0.00 0.00 0.00 VV7 June 0.00 0.00 0.00 0.00 VV8 2nd GUARTER 0.00<		VV3	March	,00	,00	
VV7 May 0.0 0.0 VV7 June 0.0 0.0 0.0 VV8 2nd QUARTER 0.00 0.0 0.0 VV10 Jugust 0.00 0.0 0.0 0.0 VV11 September 0.00 0.0		VV4	1st QUARTER	,00	,00	3
VV7 Mare 00 00 VV7 2nd QUARTER 000 0.0 VV9 July 000 0.0 0.0 VV10 August 000 0.0 0.0 0.0 VV11 September 0.00 0.0 0.0 0.0 0.0 VV11 September 0.00 0.0		VV5	April	,00	,00	
V/7 June 0.00 0.00 V/8 2nd QLARTER 0.00 0.00 V/10 August 0.00 0.00 V/11 September 0.00 0.00 V/11 Advance payment owed 0.00 0.00 V/12 September 0.00 0.00 V/12 September 0.00 0.00 V/12 September 0.00 0.00 V/12 September 0.00 0.00 V/12		VV6	May	,00	,00	
VV3 Ind QUARTER 0.00 0.00 VV3 July 0.00 0.00 0.00 VV10 August 0.00 0.00 0.00 VV11 September 0.00 0.00 0.00 0.00 VV13 October 0.00		VV7		,00	,00	
VY9 M/y 0.00 0					,00	
VV10 August					,00	
V111 September 0.00 0.00 V112 2xd QUARTER 0.00					,00	
VV12 3rd QUARTER .00 <t< th=""><th></th><th></th><th></th><th></th><th>,00</th><th></th></t<>					,00	
VV13 October			-		,00	
W14 November 0.00					,00	
W15 December					,00	
VV16 4th QUARTER .00 .00 VV17 Advance payment owed .00 .00 PART VW Output VAT .00 .00 VV10 CREDIT TAX (VW2 - VV1) .00 .00 Sect. 2 - Calculation of output or input VAT Refinds requested during the year (art. 38-bis, paragraph 2) and adjustments DEETS .00 VV210 Credit surpluses transferred from non-operative companies .00 .00 .00 VV221 Credit surpluses transferred inform non-operative companies .00 .00 .00 .00 VV222 VAT credit surpluses transferred inform non-operative companies .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 .00 <t< th=""><th></th><th></th><th></th><th></th><th>,00</th><th></th></t<>					,00	
VV17 Advance payment owed					,00	_
PART WW DEBTS CRED PART WW Output VAT 0.00 0.00 PART WW Deductible VAT 0.00 0.00 VM1 Output VAT 0.00 0.00 VW3 Deductible VAT 0.00 0.00 VW4 Output VAT 0.00 0.00 VW4 CREDIT TAX OWED (WV1 - VW2) 0.00 0.00 Sect. 2 - Calculation of output Calculation of output 0.00 0.00 W20 Norder State Sta		••10		,00	,00	
PART VW DEBTS CRED PART VW Output VaT 0.00 0.00 Particle C: Could by the C:		VV17	Advance navment owed		,00	Method
PAYMENT OF ANIUAL XX or GROUP W11 Output VAT 0.0 Sect. 1 - Calculation of VAT due or the tax period		•••		DERTS		
TAX OF GROUP Calculation 0.0 Sect.1 - Calculation TAX OWED (VW1 - VW2) 0.0 of VAT due or input VAT for the tax TAX OWED (VW1 - VW2) 0.0 or TAX OWED (VW1 - VW2) 0.0 or CREDIT TAX (VW2 - VW1) 0.00 Sect. 2 - Calculation of output or input VAT Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments DEBTS CREDIT 0.00 VW20 Credit supluses transferred from non-operative companies 0.00 0.00 0.00 VW21 Credit supluses transferred in relation to the quarterly payments 0.00 0.00 0.00 VW22 VAT credit regularging from Prospectus VAT 20 PR for 2021 0.00 0.00 0.00 VW22 Credit on topput from Prospectus VAT 20 PR for 2021 0.00 0.00 0.00 VW23 Credit on topput from Prospectus VAT 20 PR for 2021 0.00 0.00 0.00 VW23 Credit on topput from Prospectus VAT 20 PR for 2021 0.00 0.00 0.00 VW24 VAT credit sequents which regard sales made during the year 0.00 0.00 0.00 0.00 VW23 Credits uspluseredit periodical payments		1/1/14				
Of WAT due or input VAT for the tax period TAX OWED (VW1 – VW2) or	TAX OF GROUP		-	.00)	
VAT for the tax						,00
Sect. 2 - Calculation of output or input VAT Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments DEBTS CREDT VW20 to account	VAT for the tax	V VV 3	· · · · · ·	.00	<u>)</u>	
Calculation of output vw20 to account the account the period of period of period of period of period of period of the field of the field of the field of the sulfage of the field of the f		VW4	CREDIT TAX (VW2 – VW1)			.00
VW21 Credit surpluses transferred from non-operative companies 00 VW22 VAT credit resulting from the first 3 quarters of 2022 set off in the F24 form 00 VW22 VAT credit resulting from the first 3 quarters of 2022 set off in the F24 form 00 VW22 VAT credit surpluses to reduct on the quarterly payments 00 VW22 VAT credit surplus resulting from Prospectus VAT 26 PR for 2021 00 VW26 Refunds requested in relation to the quarterly payments and of the account	Calculation of output	VW20			CREDITS	
VW22 VAT credit resulting from the first 3 quarters of 2022 set off in the F24 form	or input VAI				-	
WW23 Interest transferred in relation to the quarterly payments					-	
VW24 VAT credit surplus resulting from Prospectus VAT 26 PR for 2021 set off in Form F24 0.00 VW25 Credit not request for refund resulting from Prospectus VAT 26 PR for 2021					_	
VW25 Credit not request for refund resulting from Prospectus VAT 26 PR for 2021 VW26 Refunds requested in previous year, included in deduction following denial of the office VW27 Tax credit used in the periodical payments and of the account VW28 Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98 Group participants VW29 EU vehicle payments which regard sales made during the year Image: Credit sale in the periodic VAT VW30 Amount of periodic VAT Periodic VAT paid Periodic VAT paid VW31 Omitted periodical payments Image: Credit sale in the annual return inclusion of ingularity inclus inclusion of ingularity					_	
VW26 Refunds requested in previous year, included in deduction following denial of the office Image: Control of the previous year, included in deduction following denial of the office VW27 Tax credit used in the periodical payments and of the account Group participants VW28 Credits at. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98 Group participants VW29 EU vehicle payments which regard sales made during the year 2 0.00 VW30 Amount of periodic VAT Periodic VAT paid Periodic VAT paid following the origitation of irregularity Periodic VAT paid demands VW31 Omitted periodical payments 0.00 4 0.00 5 VW32 OUTPUT VAT				,00		00
VW27 Tax credit used in the periodical payments and of the account Group participants VW28 Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 2 Group participants VW29 EU vehicle payments which regard sales made during the year 2 .00 1 VW30 Amount of periodic VAT Periodic VAT paid Periodic VAT paid following the communication of irregularity Periodic VAT paid following the communication of irregularity Periodic VAT graid following the graid following the communication of irregularity Periodic VAT graid following the communication of irregularity Periodic VAT graid following the communication of irregularity Periodic VAT graid following the communication of irregularity 0.00 S VW33 INPUT VAT				ne office		,00
W282 Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98 Group participants W292 EU vehicle payments which regard sales made during the year 2 00 1 W293 Amount of periodic VAT Periodic VAT paid following the communication of irregularity Periodic VAT paid QUE VW31 Omitted periodic VAT Interest owed during the annual return QUE QUE QUE						,00
WW28 322/98 2 ,00 1 WW29 EU vehicle payments which regard sales made during the year 1 1 WW30 Amount of periodic VAT Periodic VAT paid Periodic WAT paid following the onnunication of imegularity Periodic VAT paid Periodic VAT paid following the onnunication of imegularity Periodic VAT paid Periodic VAT paid Periodic VAT paid following the onnunication of imegularity 1 VW31 Omitted periodical payments 0 4 ,00 5 VW32 OUTPUT VAT		•••21		Group participants		,00
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WW30 Amount of periodic VAT Periodic VAT due Periodic VAT paid Periodic VAT paid following the communication of irregularity Periodic VAT paid demaid 2 .00 3 .00 4 .00 5 VW31 Omitted periodical payments		VW29	EU vehicle payments which regard sales made during the year			.00
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Periodic VAT due Periodic VAT paid Periodic VAT paid oflowing the communication of irregularity Periodic VAT paid demar 2 .00 3 .00 4 .00 5 VW31 Omitted periodical payments						,00
Periodic VAT due Periodic VAT paid communication of irregulanty Periodic VAT paid demar 2 ,00 3 ,00 4 ,00 5 VW31 Omitted periodical payments		VW30	Amount of periodic VAT			
Periodic VAT due Periodic VAT paid irregularity irregularity 2 ,00 3 ,00 4 ,00 5 VW31 Omitted periodical payments					D. C. P. MAT MAT.	
VW31 Omitted periodical payments VW32 OUTPUT VAT or .00 VW33 INPUT VAT VW34 Tax credit used during the annual return VW36 Interest owed during the annual return VW38 TOTAL VAT DUE (VW32 + VW36) - (VW33 + VW34) VW39 TOTAL INPUT VAT (VW33 + VW34) - (VW32 + VW36) VW40 Payments made following excess use of credit VW41 Difference between periodic VAT paid					Periodic VAT paid folio demand	owing tax
VW32 OUTPUT VAT			² ,00 ³ ,00 ⁴	,00	5	,00
or 100 VW33 INPUT VAT VW34 Tax credit used during the annual return VW36 Interest owed during the annual return VW38 TOTAL VAT DUE (VW32 + VW36) - (VW33 + VW34) VW39 TOTAL INPUT VAT (VW33 + VW34) - (VW32 + VW36) VW40 Payments made following excess use of credit VW41 Difference between periodic VAT paid		VW31	Omitted periodical payments			,00
VW33 INPUT VAT Inspective set with the set of th		VW32	OUTPUT VAT	,00		
VW34 Tax credit used during the annual return			or	· · · · · · · · · · · · · · · · · · ·	_	
VW36 Interest owed during the annual return ,00 VW38 TOTAL VAT DUE (VW32 + VW36) – (VW33 + VW34) ,00 VW39 TOTAL INPUT VAT (VW33 + VW34) – (VW32 + VW36) 0 VW40 Payments made following excess use of credit Difference between periodic VAT paid VW41 Difference between periodic VAT paid Difference between periodic VAT paid		VW33	INPUT VAT			.00
VW36 Interest owed during the annual return ,00 VW38 TOTAL VAT DUE (VW32 + VW36) – (VW33 + VW34) ,00 VW39 TOTAL INPUT VAT (VW33 + VW34) – (VW32 + VW36) VW40 Payments made following excess use of credit Difference between periodic VAT paid VW41 Difference between periodic VAT paid Difference between periodic VAT paid		VW34	Tax credit used during the annual return			.00
VW38 TOTAL VAT DUE (VW32 + VW36) - (VW33 + VW34) ,00 VW39 TOTAL INPUT VAT (VW33 + VW34) - (VW32 + VW36)				.00.		,
VW39 TOTAL INPUT VAT (VW33 + VW34) - (VW32 + VW36) VW40 Payments made following excess use of credit VW41 Difference between periodic VAT due and periodic VAT paid		VW38	TOTAL VAT DUE (VW32 + VW36) – (VW33 + VW34)			
VW41 Difference between periodic VAT due and periodic VAT paid credit and actu				,00		,00
VW41 Difference between periodic VAT due and periodic VAT paid credit and actu		VW40	Payments made following excess use of credit			
			Di		Difference between	
1,00 ²		v vv41				
			1	,00	2	,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.

PART VY	VY1	VAT PAYABLE	,00						
CALCULATION OF VAT	VY2	INPUT VAT to be apportion between lines VY4, VY5 and VY6	,00						
PAYABLE OR GROUP TAX CREDIT		to be transferred to VAT Group art.70-bis ²							
	VY3	Excess payments to be divided up between lines VY4, VY5 and VY6							
	VY4	Amount of request refund of which to be paid using simplified procedure ² ,00 VAT Group art.70-bis	,00						
	VY5	Amount to be deducted or compensated	.00						
	VY6	Amount transferred following tax 1 Tax code of consolidating company 2 consolidation option 2	.00						
PART VZ DEDUCTIBLE GROUP SUR- PLUSES (PREVIOUS YEARS)	VZ1	2020 deductible surplus including it in deduction the following year	,00						
	VZ2	2021 deductible surplus including it in deduction the following year	,00						
PARTS FILLED IN		VS VV VW VY VZ							

2023 VAT FORM 2022 Tax period

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TAX CODE

Extraordinary subsidy against the increase in the cost of utility bills (Art. 37 Law-Decree no. 21/2022)

Form No.

GAMME THE NCEASE IN Record FUTURY BLS Configuration Compensation * * * * * * * * * * * * * * * * * </th <th>PART CS EXTRAORDINARY SUBSIDY</th> <th></th> <th>Situation</th> <th>Increase</th> <th></th> <th>Contribution due</th> <th></th> <th>Contribution due by 30/11/2022</th> <th></th> <th>Overpayment</th> <th></th> <th>Refund</th>	PART CS EXTRAORDINARY SUBSIDY		Situation	Increase		Contribution due		Contribution due by 30/11/2022		Overpayment		Refund
VAT GROUP Increase Contribution due Contribution due Contribution due Overpayment Refund CS2 0.00	GAINST THE INCREASE IN IE COST OF UTILITY BILLS	CS1			3	,00	4		5	,00	6	,0(
Increase Contribution due Contribution due Company Overpayment Return CS2 0,00 <th></th> <th></th> <th></th> <th></th> <th>8</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>					8							
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CS3 0.00			7		8		lax	Code			Assu	
CS3 .00 .	-			,00								
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CS4 7 .00 8 .00 4 .00 8 .00 6 <td< th=""><th></th><th></th><th>2</th><th>00</th><th>3</th><th>00</th><th>4</th><th>00</th><th>5</th><th>00</th><th>6</th><th>0(</th></td<>			2	00	3	00	4	00	5	00	6	0(
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