

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.



Revenue Agency

TAX CODE

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PART VH-VM-VK
PERIODIC PAYMENTS, EU VEHICLES REGISTRATION,
CONTROLLING AND CONTROLLED COMPANIES

Form No.

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PART VH CHANGES OF PERIODIC COMMUNICATIONS (*)		CREDITS		DEBTS		Subcontractors 3	Early payment
		1	2	3	4		
VH1	January		,00		,00		
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		,00		,00		
VH9	July		,00		,00		
VH10	August		,00		,00		
VH11	September		,00		,00		
VH12	3rd QUARTER		,00		,00		
VH13	October		,00		,00		
VH14	November		,00		,00		
VH15	December		,00		,00		
VH16	4th QUARTER		,00		,00		
VH17	Advance payment owed						Method
						,00	
PART VM PAYMENT FOR EU AUTOMOBILE REGISTRATIONS	VM1	January	,00	VM7	July	,00	
	VM2	February	,00	VM8	August	,00	
	VM3	March / 1st Quarter	,00	VM9	September / 3rd Quarter	,00	
	VM4	April	,00	VM10	October	,00	
	VM5	May	,00	VM11	November	,00	
	VM6	June / 2nd Quarter	,00	VM12	December / 4th Quarter	,00	
PART VK CONTROLLING AND CONTROLLED COMPANY	DATA OF CONTROLLING COMPANY						
	Sect. 1 - General data	VK1	VAT number 1	Last month of control 2	Company name 3	Extraordinary operations 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
	VK26	Tax credits used					,00
	VK27	Quarterly interest transferred					,00
	VK28	Advance payment					,00
	Sez. 3 - Termination of control during the year Data relating to the period of control	VK30	Output VAT				
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

(*) 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.



Revenue Agency

TAX CODE

Tax code input field

PART VN-VQ SUPPLEMENTAL DECLARATIONS IN FAVOUR, OMITTED PERIODICAL PAYMENTS

Form No.

Form number input field

PART VN SUPPLEMENTAL DECLARATIONS IN FAVOUR

Table for Part VN with columns: Year, Group, Credit surplus, Tax code, Form. Rows VN1-VN4.

PART VQ OMITTED PERIODICAL PAYMENTS

Table for Part VQ with columns: Year, Difference between periodic VAT due and periodic VAT paid, Difference between potential credit and actual credit, Periodic VAT paid following communications in previous years, Periodic VAT paid following the communication of irregularity, Periodic VAT paid following tax demand, Payments suspended due to exceptional events, Accrued credit, Tax code, Form, Group. Rows VQ1-VQ5.



TAX CODE

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Revenue Agency

VAT 26 PR/2023 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

VS	VAT number	Extraordinary operations	Last month	Non-operating company	REFUND DURING THE YEAR AMOUNT		Credit surplus	
	1				2	3		4
VS1						.00	.00	
	Credit surplus set off	Guarantee waiver	ANNUAL REFUND					
	7	8	9	10	11	12		
	.00				.00		.00	
VS2						.00	.00	
	7	8	9	10	11	12		
	.00				.00		.00	
VS3						.00	.00	
	7	8	9	10	11	12		
	.00				.00		.00	
VS4						.00	.00	
	7	8	9	10	11	12		
	.00				.00		.00	
VS5						.00	.00	
	7	8	9	10	11	12		
	.00				.00		.00	
VS6						.00	.00	
	7	8	9	10	11	12		
	.00				.00		.00	
VS7						.00	.00	
	7	8	9	10	11	12		
	.00				.00		.00	
VS8						.00	.00	
	7	8	9	10	11	12		
	.00				.00		.00	
VS9						.00	.00	
	7	8	9	10	11	12		
	.00				.00		.00	
VS10						.00	.00	
	7	8	9	10	11	12		
	.00				.00		.00	
VS11						.00	.00	
	7	8	9	10	11	12		
	.00				.00		.00	
VS12						.00	.00	
	7	8	9	10	11	12		
	.00				.00		.00	



TAX CODE

Tax code input field

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

Form No.

Form number input field

PART CS EXTRAORDINARY SUBSIDY AGAINST THE INCREASE IN THE COST OF UTILITY BILLS

Table with columns: Situation, Increase, Contribution due, Contribution due by 30/11/2022, Overpayment, Refund. Rows CS1 to CS10.