

MODELLO IVA 2024 2024 VAT FORM

Periodo d'imposta 2023 2023 Tax period

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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.
Transfer of data abroad	Some data may be disclosed, in fulfilment of a legal obligation or on the basis of international cooperation rules, to countries or international organisations located both within and outside the European Union.
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 and methodological partner, for the management of the information system of the Tax Register, the processing and update of the synthetic indices of fiscal reliability as well as the related analysis activities, 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 for matters relating to the processing of personal data.
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 - 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.
Amendments	The Revenue Agency reserves the right to make any amendments to this notice, at its sole discretion and at any time, that it deems appropriate or made mandatory by the rules in force from time to time, giving adequate publicity to it in the dedicated section of the website www.agenziaentrate.gov.it.
	This disclosure is given, in a general way, to all the above-mentioned data controllers.

Senzia Revenue Agency

TAX CODE

AA	AX CODE													

RETURN TYPE	Correction of existing return		Supplementary return										
TAXPAYER'S DATA	VAT NUMBER			Craftsman enterprise listed in a professional register	Extraordinary administration or arrangement 2								
	Email address			TELEPHONE OR M DIALLING CODE									
Natural persons	Surname		Name	I	Sex (cross the relative box)la)								
	Date of birth Migiorno mese anno	unicipality (or foreign Country) of b	irth		M F Province (abbreviation)								
Taxpayers other than non-natural persons	Name or company name				Legal nature								
DECLARANT	Tax code of the subscriber		Appointn	ment code Tax code of decla	aring company								
DIFFERENT FROM TAXPAYER (agent, official	Surname		Name		Cross the relative box)								
receiver, heir, etc.)	Date of birth M	unicipality (or foreign Country) of b	irth		M F Province (abbreviation)								
	Art. 74 bis Date of day nomination	month year Starting da procedure the taxpaye	or death of	year Date of termination day of the procedure	month year Procedure not yet concluded								
SIGNATURE OF THE RETURN	Indicate the number of forms The relative boxes to the completed	icate the number of forms Sending of telematic notice of automated declaration check to intermediary Sending of electronic notice to intermediary											
		Exemption from endorsement of conformity											
	Particular situations	Code	Signature										
ENDORSEMENT OF CONFORMITY	Tax code of the person in charg the C.A.F.	e of	Та	ax code of the C.A.F.									
Reserved for C.A.F. or for the professio- nal	Tax code of the professional	Endorseme art. 35 of Le	nt is issued as provided gislative Decree no. 241	for in C.A.F.	THE PERSON IN CHARGE OF THE OR THE PROFESSIONAL								
SIGNATURE OF ACCOUNTS AUDITING	Subject Tax code												
BODY	Subject Tax code		SIGNAT	URE									
			SIGNAT	URE									
	Subject Tax code		SIGNAT	URE									
	Subject Tax code		SIGNAT	URE									
	Subject Tax code		SIGNAT	URE									
UNDERTAKING TO ELECTRONIC SUBMISSION	Tax code of the responsible party												
Reserved for the	Person who prepared the dec	claration											
responsible party	Receipt of telematic notice of declaration check	automated		Receipt of ot	her telematic communications								
	Date of the day undertaking	month year	SIGNATURE OF RESPONSIBLE PARTY										

2024	VAT	FORM
20	23 Tax	c period



TAX CODE

PART VA INFORMATION RELATING

Revenue Agency	è	genzia (INFORMATION RELATING TO THE ACTIVITY	Form. No.								
PART VA		To be compiled handled by the subject resulting from the extraordinary operations									
INFORMATION AND DATA RELATING TO		In the event of merger, division, etc. indicate the VAT registration of mergered or divided subject, etc. ¹									
THE ACTIVITY		The box must be crossed if the entity transformed continues an activity for VAT purposes 2									
Sect. 1 - General	VA1	To be compiled handled by the assignor in case of extraordinary operations	Credit transferred from VAT/2	2023 return							
analytical 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 identification 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)								
	VAJ	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)									
	VA4	Fund name 1	Banca d'Italia Number ²								
		VAT registration number of the substituted asset management company									
		Terminal devices for mobile radiocommunications services with deduction greater than 50%									
	VA5	Total taxable a		Total tax							
	170	Purchase of devices	,00 2	,00							
		Operator services 3	,00 4	,00							
Sect. 2 - Data	VA10	Reserved for taxpayers who have benefited from tax concessions for exceptional even	nts								
summary relating to all activities carried		Indicate the code taken from "Table of exceptional events" of the instructions		1							
out	VA11	VAT Group art.70-bis		1							
	VA12	Reserved for the indication of group credit surplus to ex-controlling companies to be	-								
		Group credit surplus in relation to the year ¹ Amount which has been settled in 2023 ²									
	VA13	Operations carried out in relation to condominiums		,00							
	VA14	Flat-rate scheme for natural persons carrying out activities of business, trade and professions (art. 1, paragraphs 54 to 89, /A14 law no. 190/2014) Cross the box if it is the last return under ordinary VAT regime									
				1							
	VA15	Dummy companies		1							



Revenue Agency

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

TAX CODE

PART VC			CEILING	USED		2023 TA	XYEAR	2022 TA	X YEAR
EXPORTERS AND ASSOCIATED			1 INTERNAL OR FOR 2 INTRA-COMM. PURCHASES.	2 FOR IMPORTS	3 BUSINESS TU	RNOVER	4 EXPORTS	5 BUSINESS TURNOVER	6 EXPORTS
OPERATORS	VC1	JAN	,00	,00		,00	,00	,00	,00
PURCHASES AND IMPORTS	VC2	FEB	,00	,00		,00	,00	,00	,00
WITHOUT THE APPLICATION OF	VC3	MAR	,00	,00		,00	,00	,00	,00
VALUE ADDED TAX RELATING 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		,00	,00		,00	,00	,00	,00
	VC12		,00	,00		,00	,00	,00	,00
		TOTAL	,00	,00		,00	,00	,00	,00
			AVAILABLE AS OF 01 JAN			,	,	1	,00
	VC14		adopted for the calculatio		2023	2	CALENDAR 3	MONTHLY	
PART VD	VD1	TOTAL	OF THE CREDIT TRA	NSFERRED					,00
TRANSFER OF VAT			TAX CODE	AMOUNT	r		TAX COD	E	AMOUNT
CREDIT BY ASSET	VD2	1		2	,00	VD12	1	2	,00
MANAGEMENT	VD3				,00	VD13			,00
COMPANIES	VD4				,00	VD14			,00
(Art. 8 of Decree	VD5				,00	VD15			,00
Law n. 351/2001)	VD6				,00	VD16			,00
Sect. 1 - Transferring	VD7				,00	VD17			,00
company - List of transferee companies					,00	VD18			,00
or body	VD9				,00	VD19			,00
	VD10				,00	VD20			,00
	VD11				,00	VD21			,00
			TAX CODE	AMOUN			TAX COD	E	AMOUNT
	VD31	1		2	,00	VD41	1	2	,00
Sect. 2 - Company or transferring body -	VD32				,00	VD42			,00
List of ceding	VD33				,00	VD43			,00
companies	VD34				,00	VD44			,00
	VD35				,00	VD45			,00
	VD36				,00	VD46			,00
	VD37				,00	VD47			,00
	VD38				,00	VD48			,00
	VD39				,00	VD49			,00
	VD40				,00	VD50			,00
	VD51	TOTAL	OF CREDITS RECEIV	/ED	,			1	,00
	VD52		s credit from previous re		he return rela	ated the ve	ear 2022)		,00
	VD53		f surplus (VD51+VD52		,00				
	VD54		nt used to reduce VAT p	·					,00
	VD55		nt used to set off on F24						,00
	VD56		s credit						,00
									,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 .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 7,3 ,00, transfers by exempt agriculturalists (in the VE6 corresponding to compensation percentages, taking into account the ,00 7,5 ,00, variations referred to in art. 26, and relative tax case of the limit being VE7 ,00 8,3 ,00, exceeded by more VE8 ,00 8,5 .00 than a third) VE9 ,00 8,8 .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 2023 .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





Revenue Agency

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		7	,00,
SECT. 1 - Total	VF6 Taxable purchases and imports (excluded those that referred to in lines Vf VF22 and VF23) separated according to tax rate or to compensation perce		7,3	,00,
amount of	VF7 ges, taking into account the variations referred to in art. 26, and relative tax		7,5	,00,
purchases carried out in the national	VF8	,00	8,3	,00,
territory, of	VF9	,00	8,5	,00,
intra-community purchases and	VF10	,00	8,8	,00,
imports	VF11	,00	10	,00,
	VF12	,00	12,3	,00,
	VF13	,00,	22	,00,
	VF17 Purchases and imports carried out without the payment of tax, with ceilir	ng ,00		
	Other non-taxable purchases, not subject to taxations and carried out under special tax rec	,00		
	Exempt purchases and non-taxable imports	2,00		
	VF19 Purchases from parties benefiting from facility schemes	1,00		
	Art. 1, paragraphs 54 to 89, law no. 190/2014			
	2 ,00	-		
	VF20 Purchases and imports not subject to tax carried out by earthquake victi			
	VF21 Purchases and imports for which deduction is excluded or reduced (article 19	9-bis1)	-	
	VF22 Purchases and imports for which the deduction of the tax payable is not adm	itted ,00		
	VF23 Purchases recorded during the year but with the deduction of the tax deferred t	o ¹ ,00		
	article 32-bis of Decree Law no. 83/2012			
	2 ,00		_	
	VF24 (minus) Purchases recorded in previous year but with VAT payable in 20	,00		
SECT. 2 - Total	VF25 TOTAL PURCHASES AND IMPORTS	,00,		,00
purchases and imports, total tax,	VF26 Tax adjustments and roundings (indicate with +/- sign)			,00
intra-community	VF27 TOTAL TAX ON TAXABLE PURCHASES AND IMPORTS (VF25 colum	n 2 ± VF26)		,00
purchases, imports and purchases from	Taxable amo			Тах
San Marino	Intra-community purchases	,00		,00
	VF28 Taxable amo			Тах
	Imports	,00		,00
	with payment of			payment of VAT
	Purchases from San Marino	,00		,00
	Subdivision of total purchases and imports (line VF25):			
	VF29 Depreciable goods Non-depreciable capital goods	Goods for resale or production of goods and services	$_{\rm 4}$ Other purc	hases and imports
	,00,	,00		,00

SECT. 3 - Calculation	VF30	METHOD USED FOR CALCULATION OF ADM	/ISSIBI	E DEDUCTIBLE VA	Т						
of admissible	•	travel agencies	1	•	travelling shows and min	or ta	xpayers	6			
deductible VAT	•	used goods	2	•	connected agricultural a	ctivit	ies	7			
	•	exempt operations	3	•	agricultural business			8			
	•	agritourism	4	•	wine tourism			9			
	•	associations operating in the agricultural sector	5		oil tourism			10			
SECT. 3-A					1 Taxable amount		Tax				
Exempt operations	VF31	Purchases classed as occasional taxable opera	ations			200	2		,00,		
		Cross the box if exclusively exempt operations		arried out in the vear	· · · · · · · · · · · · · · · · · · ·	1			,00		
		Cross the box if the option referred to in art. 36				1					
		Data for the calculation of deduction percen	tage					_			
	1	Exempt operations relating to invest- ment cold carried out by agents iden- 1 to 9, that do not	constitute	ed to in art. 10, numbers part of the activity of the to taxable operations 3	Exempt operations as referred to in art. 10, n. 27-quinquies	4	Depreciable goods ar exempt transfe		ernal		
		,00		,00	,00				,00		
	VF34		on-subjec art 74, pa	t as referred to ar. 1 ₇ a	Exempt operations as per art. 19, par. 3, lett. a.bis) and d-bis)	٤	Operations as per artic septies with no dec entitlement	ductio	n		
		,00		,00	,00				,00		
							Percentage of dec (according the decir 9		ext)		
	VF35	VAT not discharged on purchases and imports				,00					
	VF36	Deductible VAT for purchases relating to the gr transformers as provided for by art. 19, paragr				,00					
	VF37	Admissible deductible VAT				,00					
SECT. 3-B					¹ TAXABLE AMOUNT	%	² TAX				
Agricultural business (art.34)	VF38	Reserved for mixed agricultural business - Tota	l taxable	e different operations	,00,				,00		
	VF39										
	VF40		4			,00					
	VF41				,00	6,4			,00		
	VF42	Taxable agricultural operations as referred to ir	7			,00					
	VF43	separated according to percentage of compens decrease, for the calculation of the flat-rate ded			,00	7,3			,00		
	VF44			/	,00,	7,5			,00		
	VF45		,00	8,3			,00				
	VF46		.00,	8,5			,00				
	VF47				.00	8,8			,00		
	VF48					10			,00		
	VF49				,00	12,3			,00		
	VF51	Tax adjustments and roundings (indicate with +/							,00		
	VF52	TOTALS Algebraic sum of lines from VF39 to V			,00				,00		
	VF53	VAT deductible for operations referred to in line							,00		
	VF54	Deductible amount referred to sales, as well as 34, paragraph 1, carried out in accordance with				o art			,00		
	VF55	TOTAL admissible deductible VAT (VF52+VF	53+VF5	54)					,00		
SECT. 3-C Special cases	VF60	Occasional carrying out of exempt operation If the exempt operations carried out are occasiona article 10 and do not fall within the normal sphere of cross the box	l or relat	e solely to operations		1					
		Cross the box if the taxable operations carried out a	Cross the box if the taxable operations carried out are occasional								
	VF61	If occasional sales of used goods have been mar of the margin regime (Decree Law no. 41/1995),				1					
		Reserved for agricultural business									
	VF62	Occasional operations falling within the regime p			Taxable amount		Тах				
	102	for by article 34-bis for connected agricultural ac	tivities		,()0 ²			,00		
SECT. 4 Admissible deductible	VF70	TOTAL adjustments (indicate with a sign +/-)							.00		

,00

Admiss VAT VF71 Admissible deductible VAT



Form No.

Revenue Agency

PART VJ CALCULATION OF TAX ON CERTAIN TYPES OF OPERATIONS

		TAXABLE AMOUNT	TAX
VJ1	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
VJ2	Withdrawals of goods from VAT deposits (art. 50-bis, par. 6, Decree Law no. 331/1993)	.00	.00
VJ3	Purchases of goods and by non-resident subjects as provided for by art. 17, par. 2	,00	,00
VJ4	Operations as referred to in art. 74, paragraph 1, lett. e)	,00	,00
VJ5	Commission paid by travel agencies to their intermediaries (art. 74-ter, paragraph 8)	.00	.00
VJ6	Domestic purchases of goods as referred to in art. 74, par. 7 and 8	,00	,00
VJ7	Domestic purchases of industrial gold and of pure silver (art. 17, paragraph 5)	,00	00,
VJ8	Purchases of taxable investment gold owing to option (art. 17, paragraph 5)	,00	,00
VJ9	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
VJ10	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
VJ11	Importations of industrial gold and pure silver without VAT payment in customs (art. 70, paragraph 5)	,00	,00
VJ12	Purchases of services rendered by subcontractors in the building sector (art. 17, par. 6, lett. a)	,00	,00
VJ13	Purchases of commercial properties (art. 17, par. 6, lett. a-bis)	,00	,00
VJ14	Purchases of cellular phones (art. 17, par. 6, lett. b)	,00	,00
VJ15	Acquisition of electronic products (art. 17, paragraph 6, let. c)	,00	,00
VJ16	Purchases of services in construction sector and in related sectors (art. 17, paragraph 6, letter a-ter)	,00	,00
VJ17	Purchases of energy sector goods and services (art. 17, paragraph 6, letter d- bis, d-ter and d-quater)	.00	,00
VJ18	Purchases by subjects pursuant to art. 17-ter	00,	.00
VJ19	TOTAL TAX (sum of lines from VJ1 to VJ18)	,00	.00
	, , ,		,



Revenue

Agency

PART VH-VM-VK

PERIODIC PAYMENTS, EU VEHICLES REGISTRATION, CONTROLLING AND CONTROLLED COMPANIES Form No.

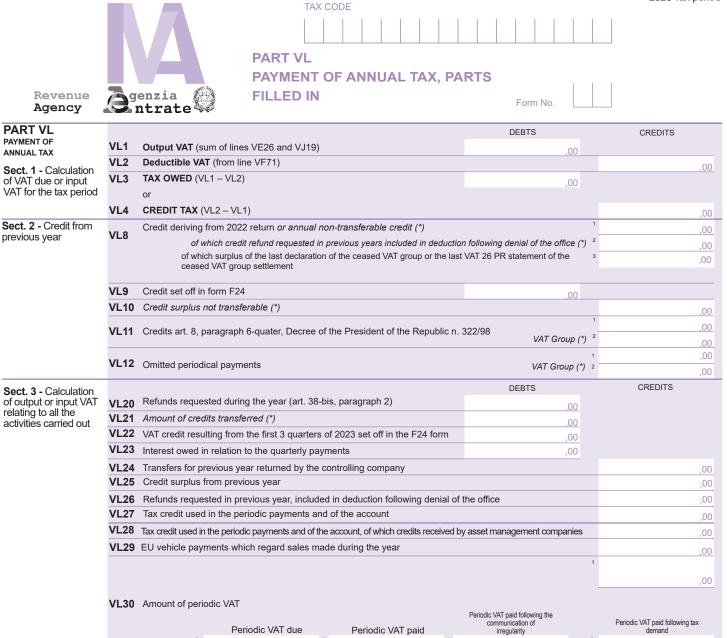
PART VH					CREDITS	DEBTS	Subcon	tractors Early payment	
CHANGES OF	VH1	January			1 ,00 ²		,00 3	payment	
PERIODIC	VH2	February			,00		,00	_	
	VH3	March			,00		,00	_	
	VH4	1st QUARTER			,00		,00	4	
	VH5	April			,00		,00		
	VH6	Мау			,00		,00		
	VH7	June			,00		,00		
	VH8	2nd QUARTER			,00	,00			
	VH9	July			,00		,00		
	VH10	August			,00		,00		
		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					,C	Method	
PART VM	VM1	January	,00	VM7	July			,00	
PAYMENT FOR	VM2	February	,00		August			,00	
	VM3	March / 1st Quarter	,00	VM9	September / 3rd Quarter			,00	
REGISTRATIONS	VM4		,00) October			,00	
	VM5		,00	November			,00		
		June / 2nd Quarter	,00	VM12	2 December / 4th Quarter			,00	
PART VK			DATA OF CONTR		G COMPANY				
CONTROLLING AND			Last mo		Extraor				
Sect. 1 - General lata	VK1	VAT number	of cont		Company name			Extraordina operations 4	
Sect. 2 - Calculation	VK20	Total of credits transferred						,00	
of tax surplus	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 control	olling company					,00	
	VK26	Tax credits used						,00	
	VK27	Quarterly interest transferred			,00				
	VK28	Advance payment	,0						
Sez. 3 - Termination	VK30	Output VAT				,00			
of control during the /ear	VK31	Deductible VAT			,00				
Data relating to the	VK32	Interest owed in relation to the quarterly	/ payments					,00	
period of control		Tax credit used in the periodic payment						,00	
	VK34	EU vehicle payments which regard sale	es made in the period of	control				,00	
	VK35	Payments following correction						,00	
	VK36	Account re-accredited from the controlli	ng 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.

2024	VAT	FO	RM
20)23 Ta	ax pe	eriod



2024 VAT FORM 2023 Tax period



		Periodic	VAT due	Periodic	VAT paid		communicat irregulari			F		paid following mand	tax
	2		,00 3		,00	1	Ŭ		,00	5			,00
VL31	Amount of debts	s transferred (*	*)										,00
VL32	OUTPUT VAT								,00				
	or												
VL33	INPUT VAT												,00
VL34	Tax credit used	during the ann	nual return							,00			,00
VL35	Refunds receive	nds received by savings management companies used during the annual return								,00			,00
VL36		prest owed during the annual return ,00											
VL37	Input tax ceded from no. 351/2001	n savings manage	ement companies as	s provided for by a	art. 8 of Decree L	W			,00	0			
VL38	TOTAL VAT DU	E (VL32 - VL3	34 - VL35 + VL3	6)					,00				
VL39	TOTAL INPUT	/AT (VL33 - VI	L37)										,00
VL40	Payments made	following exc	ess use of credi	it									,00
VL41							ence betwe e and peric					ween pote actual cred	
						1			,00	2			,00
ILLED IN	VA VC V	/D VE	VF VJ	VH VM	VK VN	VL	VP	VQ	VT	VX	VO	VG	

(*) 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	ayments	Fc	orm No.		3 Tax period
		REFERENCE PERIOD	Subcontracting	/AT group payment (art. 73)		Extrac	ordinary operations	
	VP1	Month Quarter (*)	3	4	5			
TAX PAYMENT	VP2	Total active operations (net of VAT)			3			
	VP3	Total passive operations (net of VAT)						
	VP4	Chargeable VAT		DEBTS	,		CREDITS	3
	VP5	Deducted VAT						,
	VP6	VAT due		1	,	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		N	1ethod ¹	2	2	3
	VP14	VAT to be paid		1	,	VAT credit	2	,

2024 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

1	Division of taxable operations		3		4
VT1	carried out regarding end consumers and holders of	Taxable operations regarding end consumers	,00	Тах	,00
	VAT numbers		5		6
		Taxable operations regarding holders of VAT numbers	,00	Tax	,00,
			Taxable operations regarding end consumers		Тах
VT2	Abruzzo	1	,00	2	,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
VT10	Liguria		,00		,00
VT11	Lombardy		,00		,00
VT12	Marche		,00		,00
VT13	Molise		,00		,00,
VT14	Piedmont		,00		,00,
	Apulia		,00		,00,
VT16	Sardinia		,00		,00,
VT17	Sicily		,00		,00,
	Tuscany		,00		,00,
VT19	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

Revenue Agency

PART VX CALCULATION OF VAT TO BE PAID OR OF TAX	VX1	VAT due	,00
CREDIT 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) ²	
	VX3	Excess payment (to be divided up between lines VX4, VX5 and VX6)	,00
		Amount of request refund	,00
		of which to be paid using simplified procedure	
		Reason for the refund Taxpayers entitled to priority 4 Tax for the operations pursuant to art. 17-ter	.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. 44 it is not among the companies and non-operative entities pursuant to article 30 of law no. 724 of 23 December 199 the responsibilities – including those under criminal law – resulting from untruthful statements, as provided for by a President of the Republic no. 445 of 28 December 2000.	94, and declares it is aware of
	VX4	8	
		SIGNATURE Certification of financial conditions and payment of contributions	Request ⁹
		The undersigned does hereby declare, pursuant to article 47 of the Decree of the President of the Republic no that the following conditions provided for by article 38-bis, third paragraph, letters a), b) and c), are met:	. 445 of 28 December 2000,
		a) the equity has not decreased from the accounting results for the latest tax period by more than 40 per perties has not declined from the accounting results for the latest tax period by more than 40 percent for the normal management of the business that is carried out; the business itself has not been transferred transfers of businesses or branches of business included in the aforementioned accounting results;	or transfers not carried out in
		b) stocks or shares in the same company for an amount exceeding 50 percent of the share capital have not prior to the application;	t been transferred in the year
		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 company 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





Form No.

PART VO OPTIONS

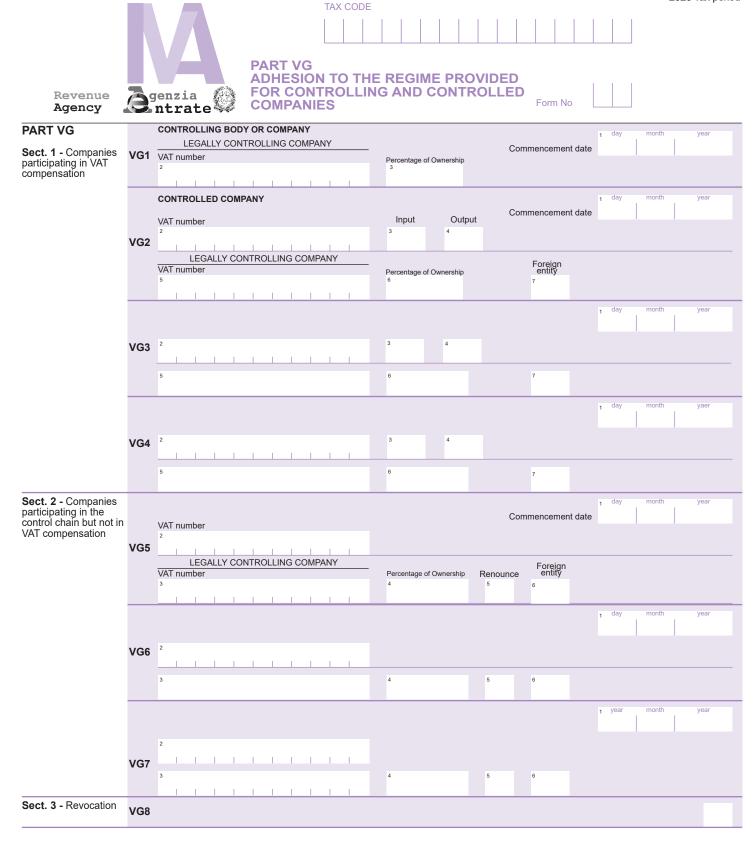
Revenue Agency

PART VO COMMUNICATIO OPTIONS AND REVOCATIONS Sect. 1 - Option waivers and revocations for t purpose of VAT

PART VO COMMUNICATION OF OPTIONS AND	V01	Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option	1
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	Waiver Option Option	1 Revocation 2 3 Revocation 4 5 Revocation 6
	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	$\ensuremath{\text{Art. 74}}$ - 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	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995) paragraph 2 paragraph 3 paragraph 3	raph 6	paragraph2 paragraph 6 procations 4 5
	VO10	INTRA-COMMUNITY DISTANCE SALES OF GOODS (art. 41, DECREE LAW	LU NL 9 10 SI HU 24 25	PT SM AT FI SE 11 12 13 14 15 BG RO HR 26 27 28
	VO11	331/1993) Revocations 1 2 3 4 5 6 7 8 5 16 17 18 19 20 21 22 23 2	24 25	11 12 13 14 15 26 27 28
	VO12	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)	Option	1 Revocation 2
	VO13	Art. 10 - n. 11 - APPLICATION OF VAT TO single operations all operations TRANSFERS OF INVESTMENT GOLD Transferor Options 1 2 Revocation 3	3	single operations
	VO14	Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1 Revocation 2
	VO15	VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)	Option	1 Revocation 2
	VO16	PROVISION OF ELECTRONIC SERVICES	NL PT 10 10 BG RO 4 25	AT FI SE CY EE 11 12 13 14 15 HR 26
	VO17	Revocations 1 2 3 4 5 6 7 8 9 16 17 18 19 20 21 22 23 2	10 24 25	11 12 13 14 15 26 26 26 27 27 27
Sect. 2 - Options, and revocations for the purpose of VAT	VO20	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS	Option	1 Revocation 2
		(art. 18, paragraph 6, Presidential Decree no. 600/1973)		
	VO21	(art. 18, paragraph 6, Presidential Decree no. 600/1973) ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree no. 695/1996)	Option	1 Revocation 2
	VO21 VO22	(art. 18, paragraph 6, Presidential Decree no. 600/1973) ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree no. 695/1996)		1 Revocation 2
		(art. 18, paragraph 6, Presidential Decree no. 600/1973) ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree no. 695/1996) CALCULATION OF INCOME IN ORDINARY MANNER FOR OTHER AGRICULTURAL ACTIVI- TIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986) CALCULATION OF INCOME EROM FARMING FOR ACRICULTURAL RUSINESS	Option	
	VO22	(art. 18, paragraph 6, Presidential Decree no. 600/1973) ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree no. 695/1996) CALCULATION OF INCOME IN ORDINARY MANNER FOR OTHER AGRICULTURAL ACTIVI- TIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986) CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL BUSINESS (article 1, paragraph 1093, Law no. 296 of 27.12.2006) CALCULATION OF INCOME FOR COMPANIES COSTITUITED BY SMALL FARMERS	Option Option	1 Revocation 2
	VO22 VO23	(art. 18, paragraph 6, Presidential Decree no. 600/1973) ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree no. 695/1996) CALCULATION OF INCOME IN ORDINARY MANNER FOR OTHER AGRICULTURAL ACTIVI- TIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986) CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL BUSINESS (article 1, paragraph 1093, Law no. 296 of 27.12.2006) CALCULATION OF INCOME FOR COMPANIES COSTITUITED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006) DETERMINATION OF INCOME IN ORDINARY MEANS FOR ENERGY PRODUCTION	Option Option 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	Revocation	2
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		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

2024 VAT FORM 2023 Tax period







Form No.

VAT 26 PR/2024 SUMMARISING PROSPECTUS

(Reserved for controlling entity or company) PART VS

Revenue Agency

PART VS

Sect. 1 - List of companies in the group

					١	/AT r	umb	er				Extraordina operation	s l m	Last nonth	No		rating REF	UND DU AN	RING TI IOUNT		Credit surplus
VS1	1											2	3			4	5			,00 6	,00
		Cre		surpli	us				rante	Э			-					ANNUA			Tax for the operations
	7		set	off				W3 8	aiver				Re: 9	ason	10		Amount			bursement	Tax for the operations pursuant to art. 17-ter
					,	00								_				,00	11		,00
	1											2	3			4	5			,00 6	,00
VS2	_																_			,00	,00
	7				,	00		8					9		10			,00	11	12	,00
VS3	1											2	3			4	5			,00 6	,00
	7							8					9		10				11	12	
	<u>'</u>				,	00		0					9		10			,00		12	,00
	1											2	3			4	5			00 6	00
VS4	_											_			-		_			,00	,00
	7					00		8					9		10			,00	11	12	,00
					,																,
VS5	1											2	3			4	5			,00 6	,00
•00	7							0					9		10					10	
	<i>'</i>				,	00		8					9	_	10			,00	11	12	,00
	1											2	3			4	5			00 6	00
VS6																				,00	,00
	7					00		8					9		10			,00	11	12	,00,
	_				,													,00			,00
VS7	1											2	3			4	5			,00 6	,00
v3/																					
	7				,	00		8					9	_	10			,00	11	12	,00
	1											2	3			4	5			00 6	
VS8															-					,00	,00
	7					00		8					9		10			,00	11	12	,00,
					,	00									_			,00			,00
	1	1	1	1		1	1		1		1	2	3			4	5			,00 6	,00
VS9											·										
	7				,	00		8					9		10			,00	11	12	,00
	1											2	3			4	5			6	
VS10	1															_	5			,00 6	,00
	7					00		8					9		10			,00	11	12	,00
					,	00			_						-			,00			,00
	1	1	1	1		1	1	1	1		1	2	3			4	5			,00 6	,00
VS11																					
	7				,	00		8					9		10			,00	11	12	,00
	1											2	3			4	5			0	
VS12	1																5			,00 6	,00
	7					00		8					9		10			00	11	12	00
					,	00												,00			,00

	VS20 Total refund and number of subjects for which are requested	1	,00,	2	
data	VS21 Number of subjects who have taken part in the group payment	1	of which, with concessions for exce	eptional events ²	
	VS22 Number of subjects required to present guarantees	1	of which relieved of th	e guarantee 2	
Sect. 3 - Guarantees of the controlling company	VS30 Tax surplus of the group set off in the previous year (art. 6, Ministerial De	cree 13.12.1979)			,00



VAT 26 PR/2024 SUMMARISING PROSPECTUS

Revenue Agency

(RESERVED FOR CONTROLLING ENTITY OR COMPANY) PARTS VV-VW-VY-VZ

TAX CODE

	/2 February /3 March /4 1st QUARTER /5 April /6 May /7 June /8 2nd QUARTER /9 July /10 August /11 September /12 3rd QUARTER /13 October /14 November /15 December /16 4th QUARTER	1 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0,00	(),00 (),00
	/3 March /4 1st QUARTER /5 April /6 May /7 June /8 2nd QUARTER /9 July /10 August /11 September /12 3rd QUARTER /13 October /14 November /15 December /16 4th QUARTER	00, 00 00,	00, 00 00 00 00 00 00 00 00 00
	/4 1st QUARTER /5 April /6 May /7 June /8 2nd QUARTER /9 July /10 August /11 September /12 3rd QUARTER /13 October /14 November /15 December /16 4th QUARTER	00, 00, 00,	00,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,00 ,
	/5 April /6 May /7 June /8 2nd QUARTER /9 July /10 August /11 September /12 3rd QUARTER /13 October /14 November /15 December /16 4th QUARTER	00, 00 00,	00, 00, 00, 00, 00, 00, 00, 00, 00, 00,
	/6 May /7 June /8 2nd QUARTER /9 July /10 August /11 September /12 3rd QUARTER /13 October /14 November /15 December /16 4th QUARTER	00, 00 00,	00, 00, 00, 00, 00, 00, 00, 00, 00, 00,
	/7 June /8 2nd QUARTER /9 July /10 August /11 September /12 3rd QUARTER /13 October /14 November /15 December /16 4th QUARTER	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,
	/8 2nd QUARTER /9 July /10 August /11 September /12 3rd QUARTER /13 October /14 November /15 December /16 4th QUARTER	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,
	/9 July /10 August /11 September /12 3rd QUARTER /13 October /14 November /15 December /16 4th QUARTER	00, 00 00, 00 00 00, 00, 00 00, 00, 00 00, 00, 00 00, 00, 00	00, 00, 00, 00, 00, 00, 00,
	/10 August /11 September /12 3rd QUARTER /13 October /14 November /15 December /16 4th QUARTER	00, 00 00, 00, 00, 00, 00, 00, 00, 00, 00, 00, 00, 00,	00, 00, 00, 00, 00, 00,
	/11 September /12 3rd QUARTER /13 October /14 November /15 December /16 4th QUARTER	00, 00, 00, 00, 00, 00,	00, 00, 00, 00, 00,
vv vv vv vv	/12 3rd QUARTER /13 October /14 November /15 December /16 4th QUARTER	00, 00, 00, 00, 00,	00, 00, 00, 00,
vv vv vv	/13 October /14 November /15 December /16 4th QUARTER	00, 00, 00,	,00 ,00 ,00
vv vv	/14 November /15 December /16 4th QUARTER	,00 ,00	,00
VV	/15 December /16 4th QUARTER	,00	,00
	/16 4th QUARTER		
vv		.00	00
			,00
			М
~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	/17 Advance payment owed		,00
ART VW		DEBTS	CREDITS
AYMENT OF ANNUAL	W1 Output VAT	,00,	
ect. 1 - Calculation VV	W2 Deductible VAT		
AI for the tax	N3 TAX OWED (VW1 – VW2)	.00	
eriod	or <b>N4 CREDIT TAX</b> (VW2 – VW1)		
ect. 2 -		stments DEBTS	CREDITS
Calculation of output	Refunds requested during the year (art. 38-bis, paragraph 2) and adjus <b>N20</b> to account		GREDITS
r input vai	<i>N</i> 21 Credit surpluses transferred from non-operative companies	<u>00,</u> 00,	
	<b>N22</b> VAT credit resulting from the first 3 quarters of 2023 set off in the F24 form		
	<b>N23</b> Interest transferred in relation to the quarterly payments	.00,	
	<ul><li>W24 VAT credit surplus resulting from Prospectus VAT 26 PR for 2022 set off in Form</li></ul>	,00 n F24 ,00	
	N25 Credit not request for refund resulting from Prospectus VAT 26 PR for 2022	,00	
	N26 Refunds requested in previous year, included in deduction following de	enial of the office	
	N27 Tax credit used in the periodical payments and of the account		
	Credits art. 8, paragraph 6-quater, Decree of the President of the Repu		
	322/98	2,00 1	
VV	<b>N29</b> EU vehicle payments which regard sales made during the year		1
vv	<b>W30</b> Amount of periodic VAT	Periodic VAT paid following the	
	Periodic VAT due Periodic VAT paid	communication of irregularity	Periodic VAT paid following ta demand
	2,00,3	,00 4 ,00 5	j

	2	,00 3	,00 4	,00	,00
VW31	Omitted periodical payments				,00
VW32	OUTPUT VAT				
	or				
VW33	INPUT VAT				.00
VW34	Tax credit used during the a	nnual return			,00
VW36	Interest owed during the ann	nual return		,00	
VW38	TOTAL VAT DUE (VW32 + V	/W36) – (VW33 + VW34)		,00	
VW39	TOTAL INPUT VAT (VW33	+ VW34) – (VW32 + VW36)			,00
VW40	Payments made following exc	ess use of credit			,00
VW41				erence between periodic VAT due and periodic VAT paid	Difference between potential credit and actual credit
			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		to be transferred to VAT Group art.70-bis ²	
CREDIT	VY3	Excess payments to be divided up between lines VY4, VY5 and VY6	,00
	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 Tax code of consolidating company	.00
PART VZ	VZ1	2021 deductible surplus including it in deduction the following year	,00
DEDUCTIBLE GROUP SUR- PLUSES (PREVIOUS YEARS)	VZ2	2022 deductible surplus including it in deduction the following year	,00
PARTS FILLED IN		VS VV VW VY VZ	