

MODELLO IVA 2024

2024 VAT FORM

Periodo d'imposta 2023
2023 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.

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.



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.



Revenue Agency

TAX CODE

Tax code input field

PART VP
Periodic VAT payments

Form No.

Form number input field

Table with columns for Reference Period (Month/Quarter), Subcontracting, VAT group payment, and Extraordinary operations. Rows include VP1 (Month/Quarter), VP2 (Total active operations), VP3 (Total passive operations), VP4 (Chargeable VAT), VP5 (Deducted VAT), VP6 (VAT due), VP7 (Previous period debt), VP8 (Credit from previous periods), VP9 (Credit from previous year), VP10 (Payment fr EU automobile), VP11 (Tax credits), VP13 (Due deposit), and VP14 (VAT to be paid).

(*) 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

