

## MODELLO IVA 2021 2021 VAT FORM

#### Periodo d'imposta 2020 2020 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.

#### 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 not be disseminated, anyway, if necessary, the data may be communicated:

- To subjects whose communication is necessary to comply with a legal obligation, a regulation or a community law, or to fulfil an order issued by a Judicial Authority;
- To the subjects appointed by the data controller, as the person responsible for data processing, or to the subjects authorized to perform data processing who work under the direct authority of the data controller or the person responsible for data processing:
- To other third subjects, as provided by Law, or, if the communication will be necessary to protect the Agency before court, in compliance with the current legal provisions on personal data protection.

#### 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, 106, Via Giorgione - 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, for this reason Sogei S.p.A. is the entity responsible for data processing.

## 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 otherwise of the data provided also through the consultation within its own reserved area, Consultations area of the Revenue Agency website. He also has the right to request, in the forms provided for by the law, the correction of inaccurate personal data and the integration of incomplete data and to exercise any other rights pursuant to articles 18 and 20 of the Regulation where applicable. These rights may be exercised by submitting a request to: Revenue Agency, 106, Via Giorgione – 00147 – e-mail: entrate.updp@agenziaentrate.it. In case the person concerned considers that the data processing was performed not in conformity with the Regulation and the Law Decree 196/2003, the person may refer to the Data Protection Authority, under art. 77 of the same Regulation. Further information about rights on personal data protection is available 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.



TAX	COL	DE							

RETURN TYPE	Correction of existing	g return			Supplement	ary return	]			
TAXPAYER'S DATA	VAT NUMBER Email address					'		nan enterprise liste rofessional register 1 TELEPHONE OF DIALLING COE	MOBILE PHONE	Extraordinary administration or arrangement 2 FAX NUMBER DIALLING CODE NUMBER
Natural persons	Surname  Date of birth giorno mese	Munic	ipality (or foreign	Country) of b	irth	Name				Sex (cross the relative box)(a)  M F  Province (abbreviation)
Taxpayers other than non-natural persons	Name or company na					Annointm	ont code	Township		Legal nature
DECLARANT DIFFERENT FROM TAXPAYER (agent, official receiver, heir, etc.)	Tax code of the subs  Surname  Date of birth giorno mese	anno Munic	ipality (or foreign	Country) of b		Appointme Name		Date of termi-	claring compan	Sex (cross the relative box)  M F  Province (abbreviation)
SIGNATURE OF THE RETURN		mination  per of forms		procedure the taxpaye	or death of er Sendir autom	g of telematic ated declarati	notice of	nation of the procedure		Procedure not yet concluded  f electronic notice to intermediary
	Particular situati	Code	Exemption endorsement of	f conformity	Signature					
ENDORSEMENT OF CONFORMITY	Tax code of the per the C.A.F.	rson in charge of	f			Tax	x code of th	ne C.A.F.		
Reserved for C.A.F. or for the professional	Tax code of the pi	rofessional				d as provided e Decree no.				ON IN CHARGE OF THE OFESSIONAL
SIGNATURE OF ACCOUNTS AUDITING BODY	,	code				SIGNATU	IRE			
		code				SIGNATU	IRE			
		code				SIGNATU	IRE			
	Subject Tax	code				SIGNATU	IRE			
	Subject Tax	code				SIGNATU	IRE			
UNDERTAKING TO ELECTRONIC SUBMISSION	Tax code of the respo	onsible party								
Reserved for the responsible party	Person who prepared									
	Receipt of telema declaration check	tic notice of aut	omated					Receipt of	other telemati	ic communications
	Date of the	day mon	th year			NATURE OF BLE PARTY				



TAX CO	DE						

#### Revenue **Agency**

PART VA INFORMATION RELATING TO THE ACTIVITY

orm. No.	

PART VA
INFORMATION AND
DATA RELATING TO
THE ACTIVITY

Sect. 1 - General analytical data

Sect. 2 - Data summary relating to all activities carried out

	To be compi	ed handled by the s	ubject result	ing from the	extraordinary of	perations										
	In the event of r	nerger, division, etc. indic	ate the VAT reg	gistration of merg	ered or divided su	bject, etc. 1	1 1 1									
	The box must	be crossed if the entity	/ transformed	continues an a	ctivity for VAT pu	rposes 2										
VA1	To be compi	To be compiled handled by the assignor in case of extraordinary operations  Credit transferred from VAT/2020 return														
	The box must	be crossed if the taxp	ayer has tak	en part in extra	ordinary operation	ons 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															
VA2																
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 forn	n refers to act	tivity of the firs	part of the year		1									
	Reserved for the asset management companies (art. 8, Decree Law 351/2001)															
VA4	Fund name	1				3	Banca d'Itali	1 anca d'Italia Number 2								
	VAT registrati	on number of the sub	stituted asse	t managemen	t company											
	Terminal devices for mobile radiocommunications services with deduction greater than 50%															
VA5			unt	Total ta	x											
.,	Purchase of o	devices			,00	4	,00									
	Operator serv	vices			3		,00	4	,00							
VA10		taxpayers who hav				ceptional events	5									
		ode taken from "Tabl	e of exception	nal events" of	the instructions				1							
VA11	VAT Group a			malija ta av		maniaa ta ba m	avanta a d		1							
VA12		r the indication of gruin relation to the		surplus to ex-				. 2								
					Amount	which has been	settled in 202	0 -	,00							
VA13	<u> </u>	arried out in relation t eme for natural pers			of business tra	do and profossi	ne (art 1 na	ragraphs 54 to 90	,00							
VA14	law no. 190/2	014) Cross the box if	it is the last i	return under o	rdinary VAT regi	ne	ons (art. 1, pa	ragraphs 54 to 65,								
					, ,				1							
VA15	Dummy comp			1	#D 40 b kb				'							
	Code	ing to suspended ar Amount	nounts tollo	Code	<b>19 neaith er</b> Amo	• •	Code	Amount								
	1 2		00		4		5	6								
VA16			,00			,00			,00							
VATO	) 7			9	10	00	11	12								
	,		00						00							
			,00			,00			,00							
	13 14		,00	15	16	,00	17	18	,00,							



TAX COL	DE				

# Revenue Agency

PART VB IDENTIFICATION DATA OF FINANCIAL RELATIONSHIPS

Form. No.		

PART VB
DATA RELATING
TO IDENTIFICATION
<b>DETAILS OF FINANCIAL</b>
RELATIONS

	Tax code	Foreign tax identification code
		2
VD4		Time of volation
VBI	Name of financial operator	Type of relation
	1	2
VB2		
V D2	3	4
	1	2
VB3		
	3	4
		2
		2
VB4		
V D-	3	4
	1	2
VB5		
<b>V</b> D 3	3	4
		2
VB6	3	4
		The second secon
	1	2
VB7		
	3	4



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	RTS				D									
	SOC								(Ari	t. 8				
of	Decr	ee	Lav	v n	. 35	1/2	001	)	(,-11 (	0	Forr	n No		

Revenue Agency

Agency		ntra	te	of Decre	e Law n.	351/20	)01)		1110.		
PART VC			CEILING	USED		2020 TA	X YEA	AR .	2019 TA	X YEAR	
EXPORTERS AND ASSOCIATED			1 INTERNAL OR FOR INTRA-COMM. PURCHASES.	2 FOR IMPORTS	3 BUSINESS TU	IRNOVER	4	EXPORTS	5 BUSINESS TURNOVER	6 <b>EXP</b>	ORTS
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	CEILING	AVAILABLE AS OF 01 JAN	NUARY 2020			,		1		,00
	1014	Method	adopted for the calculation	on of the ceiling during	2020	2	CALE	NDAR 3	IONTHLY		
PART VD	VD1	TOTAL	OF THE CREDIT TRA	ANSFERRED							,00
TRANSFER OF VAT			TAX CODE	AMOUN	T			TAX CODE		AMOUN'	r
ASSET MANAGE-	VD2	1		2	,00	VD12	1		2		,00
MENT COMPANIES	VD3				,00	VD13					,00
(Art. 8 of Decree	VD4				,00	VD14					,00
Law n. 351/2001)	VD5				,00	VD15	;				,00
Sect. 1 - Transferring	VD6				,00	VD16	<b>;</b>				,00
company - List of transferee companies	VD7				,00	VD17	•				,00
or body	VD8				,00	VD18	;				,00
	VD9				,00	VD19	1				,00
	VD10				,00	VD20	1				,00
	VD11				,00	VD21					,00
			TAX CODE	AMOUN"				TAX CODE		AMOUN'	Г
Sect. 2 - Company or	VD31	1		2	,00	VD41	1		2		,00
ransferring body -	VD32				,00	VD42					,00
_ist of ceding compa- nies	VD33				,00	VD43	,				,00
1103	VD34				,00	VD44					,00
	VD35				,00	VD45	;				,00
	VD36				,00	VD46	i				,00
	VD37				,00	VD47	•				,00
	VD38				,00	VD48	1				,00
	VD39				,00	VD49	1				,00
	VD40				,00	VD50	)				,00
	VD51	TOTAL	OF CREDITS RECEI	VED					1		,00
	VD52	Surplu	s credit from previous i	eturn (from VD56 of t	he return rela	ated the y	ear 20	019)			,00
	VD53	Total c	of surplus (VD51+VD52	2)							,00
	VD54	Amour	nt used to reduce VAT	payments							,00
	VD55	Amour	nt used to set off on F2	4 form							,00
	VD56	Surplu	s credit								,00



TAX	COE	E							

**PART VE** 

Revenue Agency

ACTIVE OPERATIONS AND CALCULATION OF BUSINESS TURNOVER

Form	No	

PART VE		1 TAXABLE AMOUNT	% <sub>2</sub> TAX	
ALCULATION OF	VE1	.00		,00
USINESS TURNOVER ND THE TAX RELATIVE	VE2	,00		,00,
O TAXABLE OPERATIONS	WE3		6	
	Transfer of goods to co-operatives and other entities referred to in art. 34, VE4 paragraph 2, lett. c) listed in table A, first part, attached to Presidential Decree			,00
<sup>:</sup> agricultural	633/72 and transfers of goods by exempt agriculturalists who have exceeded		7,3	,00
oddolo and	the one-third limit (art. 34, paragraph 6), separated according to tax rate  VE6 corresponding to compensation percentages, taking into account the variations		7,5	,0(
griculturalists (in the	referred to in art 26, and relative tax		7,65	,0(
ase of the limit being xceeded by more	VE7		7,95	,0(
an a third)	VE8 VE9		8,3	,0(
			8,5	,0(
	VE10		8,8	,0(
	VE11	,00	10	,0(
	VE12		12,3	
ect. 2 - Taxable gricultural operations				
nd taxable	VE20	,00	4	,0(
ommercial or rofessional	VE21 Taxable operations that are different from operations indicated in the section 1 separated according to tax rate, taking into account the	,00	5	,0(
perations	VE22 variations referred to in article 26, and relative taxes	,00	10	,0(
	VE23	.00,	22	,00
ect. 3 - Total	VE24 TOTALS (sum of lines from VE1 to VE12 and from VE20 to VE23)	,00		,00
axable amount and tax	VE25 Variations and round-ups of the tax (indicate with a sign +/-)			,0(
Tra tax	VE26 TOTAL (VE24± VE25)			,00
ect. 4 - Other	Operations which contribute to formation of ceiling	,00		
perations	Exports Intra-community sales			
	<b>VE30</b> <sup>2</sup> ,00 <sup>3</sup> ,00			
	Sales to San Marino Equivalent operations			
	4 ,00 5 ,00			
	VE31 Non-taxable operations as a result of declaration of intent	,00,		
	VE32 Other non-taxable operations	,00		
	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			
	,00 ,00			
	VE35 Subcontracting in the building sector Sales of commercial properties			
	,00 ,00			
	Sales of cellular phones Sale of electronic products			
	6 ,00 7 ,00			
	Services in construction sector and in related sectors Operations in energy sector			
	9 00,			
	VE36 Non-taxable operations carried as regards earthquake victims	,00		
	VE37 Operations carried out during the year but taxable in subsequent years	,00		
	article 32-bis of Decree Law no. 83/2			
	2 ,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 2020 VE40 (minus) Transfers of depreciable goods and internal transfers	,00,	-	
oct & Business		,00		
	VE50 TURNOVER (sum of lines VE24, from VE30 to VE38, mimus VE39 and VE40)	,00		



Т	AX	COE	E							

PART VF LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT

Form. No.	

PART VF			1 TAXABLE AMOUNT	% <sub>2</sub>	TAX	
LIABILITY	VF1		,00	2		,00
OPERATIONS AND	VF2		.00,	4		,00
ADMISSIBLE DEDUCTIBLE	VF3		.00,	5		,00
VAT	VF4	Taxable purchases and imports (excluded those that	,00	6		,00
	VF5	referred to in lines VF19, VF20 and VF21) separated according	,00	7,3		,00
SECT. 1 - Total	VF6	to tax rate or to compensation percentages, taking into account the variations referred to in art. 26, and relative tax	,00	7,5		,00
amount of	VF7	the variations referred to in art. 20, and relative tax	,00	7,65		,00
purchases carried out in the national	VF8		,00	7,95		,00
territory, of intra-	VF9		,00	8,3		,00
community purchases and	VF10		,00	8,5		,00
imports	VF11		,00	8,8		,00
	VF12		,00	10		,00
	VF13		,00	12,3		,00
	VF14		,00	22		
		Purchases and imports carried out without the payment of tax, with ceiling	,00			
	VF16	Other non-taxable purchases, not subject to taxations and carried out under special tax regime	es <sup>1</sup> ,00			
		Exempt purchases and non-taxable imports	,00	_		
	VF17	Purchases from parties benefiting from facility schemes	1			
		Art. 1, paragraphs 54 to 89, law no. 190/2014 2 ,00				
	VF18	Purchases and imports not subject to tax carried out by earthquake victims	00,			
	VF19	Purchases and imports for which deduction is excluded or reduced (article 19-bis	s1) , <sub>00</sub>			
	VF20	Purchases and imports for which the deduction of the tax payable is not admitted	,00			
	VF21	Purchases recorded during the year but with the deduction of the tax deferred to	,00			
		article 32-bis of Decree Law no. 83/2012				
		2 ,00				
	VF22	(minus) Purchases recorded in previous year but with VAT payable in 2020	,00			
Sect. 2 - Total	VF23	TOTAL PURCHASES AND IMPORTS	,00			,00
purchases and imports, total tax,	VF24	Tax adjustments and roundings (indicate with +/- sign)				,00
intra-community	VF25	TOTAL TAX ON TAXABLE PURCHASES AND IMPORTS (VF23 column 2	± VF24)			,00
purchases, imports and purchases from		Taxable amount			Tax	
san marino		Intra-community purchases 1	,00			,00
	VF26	Taxable amount			Tax	
		Imports 3	,00			,00
		with payment of VA		Wi	ithout payment of VAT	
		Purchases from San Marino 5	,00			,00
	VF27	Subdivision of total purchases and imports (line VF23):  1 Depreciable goods 2 Non-depreciable capital goods 3	Goods for resale or production of goods and services	4 Other	purchases and im	ports

* It saved agencies  ** It saved agencies  ** It saved agencies  ** usual goods  ** exercity operations  ** approximate business  ** Admissible certain in the special business  ** approximate business  ** Admissible certain in the special business  ** Admissible certain				TAX CO	DE						
Inductible WAT	Sect. 3 - Calculation	VF30	METHOD USED FOR CALCULATION	ON OF ADM	ISSIBI	E DEDUCTIBLE VA	AT				
second control operations   2	of admissible	•	travel agencies		1		travelling shows and m	inor	taxpayers	-	â
agritourism associations operating in the agricultural sector of the control of t	deductible vA1	•	used goods		2		connected agricultural	acti	vities		7
agritularian seasonations operating in the agritularian sector 6 secr. 3-A serrept operations  VF33 Purchased classed as occasional taxable operations to be carried out in the year 2020  VF33 Cross the book if the option referred to in at 3-5 bits to be carried out in the year 2020  VF33 Cross the book if the option referred to in at 3-5 bits to be carried out in the year 2020  VF33 Cross the book if the option referred to in at 3-5 bits to be carried out in the year 2020  Data for the calculation of deduction percentage.  Exempt operations satisfing to reset, benefit or calculation of deduction percentage.  Lempt operations as information of the post of the calculation of deduction percentage.  Lempt operation as information of the post of the calculation of deduction percentage.  Lempt operation as information of the post of the calculation of deduction percentage.  Lempt operation as information of the post of the		•	exempt operations		3	_	agricultural business				8
secondary operations VF32 Purchases classed as occasional taxable operations VF32 Cross the bot if exclusively exempt operations to be carried out in the year 2020 1  Data for the calculation of deduction percentage Everytoperations eating to very Every Everytoperation and the properations of the properation of the properation and the properation of the properation of the properation and the properation of the properation of the properation operation of the properation operation o		•			4	_					9
VF31   Purchases classed as occasional taxable operations   Tax		•		ral sector							_
VF34   Consistent boast if exclusively exceept operations   VF34   Consistent boast if exclusively exceept operations to be carried out in the year 2020   1	Sect 2 A										
VF32 Cross the fox of exclusions to box and exclusions to be carried out in the year 2020 1  VF33 Cross the box of exclusions on an 4.3 bits to be carried out in the year 2020 1  Data for the calculation of deduction percentage  Favorpt operations or being to level.  Favorpt operations or an excellent or to line VF15  VF35  VF35 VAT not discharged on purchases enabling to the gold carried out by agents distinguished from producers and transformers as provided for by at 1.9, paragraph 5 bits  VF37 Admissible deductible VAT  VF38  Reserved for mixed agricultural business - Total taxable different operations  VF39  VF40  VF41  VF42  VF40  VF41  VF42  Taxable agricultural poperations as referred to in section 1 and 2 of 10 of 2 of 3		\/E24	5				1 laxable amount		2	lax	
Data for the calculation of deduction percentage  Data for the calculation of deduction percentage  Descript operations resting to investigate the calculation of the size of the calculation of	27.0			· · · · · · · · · · · · · · · · · · ·							,00
Data for the calculation of deduction percentage Exempt operations as referred to in st. 10, runders to the processor of the control of the c								-			
Formula populations relating to invest, ment grid of carned only specified in the part of		VF33	Cross the box if the option referred	to in art. 36 b	ois to b	e carried out in the y	/ear 2020		1		
Provincing of control of the range of the cathy of the bases of an entropy and insulate of the cathy of the bases of an entropy and insulate operations. In an effect of the cathy of the bases of an entropy and insulate operations. In an effect of the cathy of the bases of an entropy and insulate operations. In art 10, par 3, letter, 4)  VF34  Operation non-subject as referred to in line VF15  VF35  VAT not discharged on purchases and imports as referred to in line VF15  VF36  VF37  Admissible deductible VAT  VF37  VF38  VF37  Admissible deductible VAT  VF44  VF44  Taxable agricultural business  VF48  VF44  Taxable agricultural operations as referred to in section 1 and 2 of year 1, 19, par agraph 5 bis  VF47  Taxable agricultural positions of the cathy of the business of agricultural product as referred to art.  VF46  VF47  VF48  VF49  VF49  VF49  VF40  Tax adjustments and roundings (indicate with **- sign)  VF41  Tax adjustments and roundings (indicate with **- sign)  VF41  Tax adjustments and roundings (indicate with **- sign)  VF41  Tax adjustments and roundings (indicate with **- sign)  VF41  Tax adjustments and roundings (indicate with **- sign)  VF42  Tax adjustments and roundings (indicate with **- sign)  VF43  VF44  VF45  Tax adjustments and roundings (indicate with **- sign)  VF46  Tax ad				-	_						
UF34 Coperation non-subject as referred to mark 74, per 3, letter d)  VF34 Coperation non-subject as referred to mark 74, per 3, letter d)  VF34 Coperation non-subject as referred to mark 74, per 3, lett, abis )  VF35 VAT not discharged on purchases and imports as referred to in line VF15  VF36 Deductible VAT for purchases relating to the gold carried out by agents distinguished from productors and transformers as provided for by art. 19, paragraph 6 bis  VF37 Amissible deductible VAT for purchases relating to the gold carried out by agents distinguished from productors and transformers as provided for by art. 19, paragraph 6 bis  VF38 Reserved for mixed agricultural business - Total taxable different operations  VF38 Reserved for mixed agricultural business - Total taxable different operations  VF39 part VE separated according to percentage of compensation, net of 0,00 7,3 0,00 8 0,00 9,744  VF41 VF42 part VE separated according to percentage of compensation, net of 0,00 7,3 0,00 8 0,00 9,745  VF43 part VE separated according to percentage of compensation, net of 0,00 7,3 0,00 8 0,00 9,745  VF44 VF45 VF46 0,00 8,3 0,00 8,3 0,00 9,745  VF47 VF48 0,00 8,3 0,00 8,3 0,00 9,745  VF49 VF49 0,00 8,3 0,00 8,3 0,00 9,745  VF49 VF49 0,00 8,3 0,00 8,3 0,00 9,745  VF49 0,00 8,3 0,00 8,3 0,00 9,745  VF49 0,00 8,3 0,00 8,3 0,00 9,745  VF40 0,00 8,3 0,00 8,3 0,00 9,745  VF41 ToTALS Algebraic sum of lines from VF39 to VF51 0,00 8,3 0,00 9,745  VF52 TOTALS Algebraic sum of lines from VF39 to VF51 0,00 9,745  VF60 Cross the box if the taxable operations referred to in line VF38 0,00 8,4			Exempt operations relating to invest-				Evennt operations as referred to	2	Denreciah	le anode and	internal
VF34 Operation non-subject		1	ment gold carried out by agents iden-								
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for by article 34-bis for connected agricultural activities  VF70  TOTAL adjustments (indicate with a sign +/-)  Admissible deductible  (AT			Reserved for agricultural busines	ss							
FECT. 4 Admissible deductible AT  TOTAL adjustments (indicate with a sign +/-)  VF70  TOTAL adjustments (indicate with a sign +/-)			Occasional operations falling within	the regime pro	ovided		Taxable amount			Tax	
SECT. 4 Admissible deductible VF70 TOTAL adjustments (indicate with a sign +/-)  ACT  VF74 A Living Total adjustments (indicate with a sign +/-)		VF62					1	,00	2		,00
Admissible deductible VF70 TOTAL adjustments (indicate with a sign +/-)	SECT. 4										
AT VETA ALL STANDARD		VF70	TOTAL adjustments (indicate with	a sign +/-)							,00
	/AT	VF71	Admissible deductible VAT								



## PARTS VJ TAX ON CERTAIN TYPES OF OPERATIONS

Revenue Agency

	TAX ON CERTAIN TYPES OF OPERATIONS
agenzia (1)	Form No.

PART VJ
CALCULATION
OF TAX ON
CERTAIN TYPES OF OPERATIONS

	4	TAXABLE AMOUNT	TAX
V 14	Purchases of goods coming from the Vatican State City and from San Marino - art. 71, par. 2 - (including purchases of industrial gold,		•
VJ1	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 n. 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		
VJS	(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)		
	pure sliver and goods as referred to in art. 74, paragraphs 7 and 6)	,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
V/ 14 0	Purchases by subjects pursuant to art. 17-ter	.00,	
	, , ,	,00	,00
VJ19	TOTAL TAX (sum of lines from VJ1 to VJ18)		,00

,00

,00



TAX CODE			

PART VH-VM-VK PERIODIC PAYMENTS, EU VEHICLES REGI-STRATION, CONTROLLING AND CONTROLLED **COMPANIES** 

orm	No.	

Revenue Agency

PART VH					CREDITS	DEBTS	Subcont	tractors Early
CHANGES OF	VH1	January		1	,00 2		,00 3	payment
PERIODIC COMMUNICATIONS (*)	VH2	February			,00		,00	_
DOMINIONIOATIONS ( )	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	
								Method
	VH17	Advance payment owed					,0	
PART VM	VM1	January	,00	VM7 Ju	ıly			,00
PAYMENT FOR	VM2	February	,00	VM8 Au	ıgust			,00
EU AUTOMOBILE REGISTRATIONS		March / 1st Quarter	,00	VM9 Se	eptember / 3rd Quarter			,00
CEGIOTICATIONS	VM4	April	,00	VM10 O	ctober			,00
	VM5		,00	<b>VM11</b> N	ovember			,00
	VM6	June / 2nd Quarter	,00	<b>VM12</b> D	ecember / 4th Quarter			,00
PART VK			DATA OF CONTRO	OLLING (	COMPANY			
CONTROLLING AND CONTROLLED COMPANY		-	Last mor	nth				Extraordina
Sect. 1 - General	VK1	VAT number	of contr	ol Coi	mpany name			operations
data	• • • • • • • • • • • • • • • • • • • •		2	3				4
Sect. 2 - Calculation		Total of credits transferred						,00
of tax surplus	VK21	Total of debts transferred						,00,
		Debt tax surplus (VK21-VK20)						,00,
	VK23	Credit tax surplus (VK20-VK21)						,00
	VK24	Surplus of credit tax set off						,00
		Surplus request for refund on the control	olling company					,00
	VK26	Tax credits used						,00
	VK27	Quarterly interest transferred						,00
	VK28	Advance payment						,00
Sez. 3 - Termination	VK30	Output VAT						,00
of control during the /ear	VK31	Deductible VAT						,00
Data relating to the		Interest owed in relation to the quarterly						,00
period of control	VK33	Tax credit used in the periodic payment	S					,00
	VK34	EU vehicle payments which regard sale	es made in the period of o	control				,00

<sup>(\*)</sup> 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.

VK35 Payments following correction

VK36 Account re-accredited from the controlling company



TAX CODE				

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

Form No.		

	Year	Group	Credit surplus		Tax code	Form
VN1	2		3	,00		5
VN2				,00		
VN3				,00		
VN4				00		

PART VQ OMITTED PERIODICAL PAYMENTS

VN4				,00				
	Year	2	Difference between periodic VAT due and periodic VAT paid		and a	reen potential credit ctual credit	communication	AT paid following ns in previous years
1		2	,00	3		,00	4	,00
VQ1	Periodic VAT paid following communication of irregular	g the arity	Periodic VAT paid following tax demand	7	Payments su exception	spended due to onal events	Acr	crued credit
		,00	,00			,00		,00
9		Tax code			Form 10	Group 11		
1		2	,00	3		,00	4	,00
V00			,00			,00		,00
<b>VQ2</b> 5		,00	,00,	7		,00	8	,00
9					10	11		
1		2	0.0	3		0.0	4	00
			,00			,00		,00
<b>VQ3</b> 5		,00	,00	7		,00	8	,00
					10			
9					10	11		
1		2		3			4	
			,00,			,00		,00
<b>VQ4</b> 5		,00	,00	7		,00	8	,00
		,00	,00			,00		,00
9					10	11		
1		2		3			4	
			,00			,00		,00
<b>VQ5</b> 5		6		7		00	8	00
		,00	,00,			,00		,00
9					10	11		



	IAX	COI	JE										
PART PAYME		OF	: AN	INU	AL	TAX	Κ, <b>Ρ</b> .	AR	TS			I	ı
FILLE	O IN									Forn	n No		

PART VL PAYMENT OF ANNUAL TAX Sect. 1 - Calculation of VAT due or input (VAT four heater paried)	<b>À</b>	enzia (1) ntrate	FILLED IN				
ANNUAL TAX  Sect. 1 - Calculation of VAT due or input						Form No.	
Sect. 1 - Calculation of VAT due or input						DEBTS	CREDITS
Sect. 1 - Calculation of VAT due or input	VL1	Output VAT (sum of line	es VE26 and VJ19)			.00	
f VAT due or input	VL2	Deductible VAT (from I				,00,	),
	VL3	TAX OWED (VL1 – VL2	2)			.00	,(
AT for the tax period		or				,00	
	VL4	CREDIT TAX (VL2 – VL	_1)				,(
ect. 2 - Credit from		Credit deriving from 201		n-transferable (	redit (*)		1
evious year	VL8	_				ction following denial of the office (*)	
	VL9	Credit set off in form F2					,0
		Credit surplus not trans				,00	
	VLIU	Credit surplus flot traffs	ierabie ( )				),
	VL11	Credits art. 8, paragrapl	h 6-quater, Decree of	the President o	f the Republic	n. 322/98	2,0
						VAT Group (*)	),
	VL12	Omitted periodical payn	nents			VAT Group (*)	,(
							,,,
ect. 3 - Calculation foutput or input VAT		D-6d	4b /t 20 b	:		DEBTS	CREDITS
elating to all the	VL20	Refunds requested duri		is, paragraph 2)		.00,	
ctivities carried out		Amount of credits trans				.00,	
		VAT credit resulting from			the F24 form	,00	
	VL23	Interest owed in relation	to the quarterly payr	nents		,00	
		Transfers for previous y		ontrolling compa	any		,0
	VL25	Credit surplus from prev	vious year				,0
	VL26	Refunds requested in p	revious year, included	d in deduction fo	llowing denial	I of the office	,(
	VL27	Tax credit used in the po	eriodic payments and	of the account			,(
	VL28	Tax credit used in the perio	dic payments and of the	account, of which	n credits receive	ed by asset management companies	,0
	VL29	EU vehicle payments wh	nich regard sales mad	de during the ye	ar		,0
							,0
	VI 30	Amount of periodic VAT					,,,
	* 200		eriodic VAT due	Periodic \	/AT paid	Periodic VAT paid following the communication of irregularity	Periodic VAT paid following tax demand
		2	,00	i criodio (	,00 4		
	VL31	Amount of debts transfe			,00	,,,,	,0
		OUTPUT VAT	, ,			,00	,,,
		or				,00	
	VL33	INPUT VAT					,
		Tax credit used during to	he annual return				,0
		Refunds received by sa		omnanies used	during the ann	nual return	
				ompanies useu	during the ani		,0
		Interest owed during the Input tax ceded from savin		anies as provided	for by art 8 of	,00	
	VL37	Decree Law n. 351/2001				,00	
	VL30	TOTAL VAT DUE (VL32		50)		,00	
	\/I 00		.33 - VL3/)				,0
		TOTAL INPUT VAT (VL	,				
		Payments made following	,	lit			,0
		· · · · · · · · · · · · · · · · · · ·	,	lit		Difference between periodic VAT due and periodic VAT paid	Difference between potentia credit and actual credit
	VL40	· · · · · · · · · · · · · · · · · · ·	,	Jit			Difference between potentia credit and actual credit

<sup>(\*)</sup> 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



		REFERENCE PERIOD	Subcontracting V	AT group payment (art. 73)		Extrac	ordinary operations
	VP1	Month Quarter (*)	3	4	5		
TAX PAYMENT	VDO	T. I. F. C. ( ) (MAT)					
	VP2	Total active operations (net of VAT)		,			
	VP3	Total passive operations (net of VAT)					,
	VP4	Chargeable VAT		DEBTS			CREDITS
	VI 4	Onargeable VAI		3			
	VP5	Deducted VAT					,
	VP6	VAT due		1		VAT credit	
	VDZ	Devices a soiled debt as to see a fine COT 00					
	VP7	Previous period debt not exceeding € 25.82		1			
	VP8	Credit from previous periods					,
	VP9	Credit from previous year					,
	VP10	Payment fr EU automobile					,
	VP11	Tax credits					
					1		,
	VP13	Due deposit		Metho	od '		, ,
	VP14	VAT to be paid		1		VAT credit	,

(\*) Attention: Taxpayers who have opted for quarterly liquidation pursuant to art. 7 of the Presidential Decree n. 542/99 must indicate "5" for the fourth quarter

,00

,00



VT21 Aosta Valley

VT22 Veneto

**PART VT** 

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

#### Revenue Agency

## PART VT SEPARATE INDIC

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

			1		2
	<b>5</b>	Total taxable operations	,00	Total tax	,00,
VT1	Division of taxable opera-		3		4
V 1 1	tions carried out regarding end consumers and holders	Taxable operations regarding end consumers	,00,	Tax	,00
	of VAT numbers	Taxable operations regarding	5		6
		holders of VAT numbers	,00	Tax	,00,
			Taxable operations regarding end consumers		Тах
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
VT10	Liguria		,00		,00
VT11	Lombardy		,00		,00
VT12	Marche		,00		,00
VT13	Molise		,00		,00
VT14	Piedmont		,00		,00
VT15	Apulia		,00		,00
VT16	Sardinia		,00		,00
VT17	Sicily		,00		,00
VT18	Tuscany		,00		,00
VT19	Trento		,00		,00
VT20	Umbria		,00		,00

,00

,00



Input VAT to be transferred

TAX	COE	DΕ											
'	RT CUI		_	OF V	AT D	UE (	OR II	NPU	T VA	T			

# 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) 2,00	
	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 2	
		Taxpayers entitled to priority reimbursement of the refund  Tax for the operations pursuant to art. 17-ter	,00,
		Subcontractor Taxpayers <sup>6</sup> Guarantee waiver <sup>7</sup>	
		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 it is not among the companies and non-operative entities pursuant to article 30 of law no. 724 of 23 December 1994 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.	4, and declares it is aware of
	VX4	8 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 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,
		<ul> <li>a) the equity has not decreased from the accounting results for the latest tax period by more than 40 perceptives 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;</li> </ul>	r 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;	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.	
	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



TAX COL	DE				

## PART VO OPTIONS

orm	No.	

PART VO
COMMUNICATION OF
OPTIONS AND
REVOCATIONS
Sect. 1 - Options,
waivers and
revocations for the
purpose of VAT

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

VO1	Art. 19 bis 2 - paragraph 4 - ADJUSTM DEPRECIABLE GOODS	ENT OF DEDUCTION RELA	TED TO	Option 1	
VO2	QUARTERLY PAYMENTS (art. 7, Presi	lential Decree n. 542/1999)		Option 1	Revocation 2
VO3	AGRICULTURE  - Art. 34, paragraph 6: Subjects exempted  - Art. 34, paragraph 11: Application of the ord  - Art. 34-bis: Application of the ordinary VAT	,	0	Option 3	Revocation 2 Revocation 4 Revocation 6
VO4	Art. 36 - paragraph 3 - CARRYING OU	T OF SEVERAL ACTIVITIES	9 0	Oprtion 1 F	Revocation 2
VO5	Art. 36 bis - DISPENSATION FROM C	BLIGATIONS FOR EXEMPT	OPERATIONS	Option 1 F	Revocation 2
VO6	Art. 74 - paragraph1 - PUBLISHING - A	pplication of the tax on the b	pa-	Option 1	Revocation 2
V07	<b>Art. 74</b> - paragraph 6 – ENTERTAINME VAT regime	NT AND GAMES - Applicatio	on of the ordinary	Option 1 R	Revocation 2
VO8	INTRA-COMMUNITY PURCHASES - (art. 3	, paragraph 6, Decree Law 331/	1993)	Option 1 F	Revocation 2
VO9	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995)	paragraph 2  Options 1	paragraph 3 paragra 2 3	ph 6 para Revocations	graph2 paragraph 6
VO10	INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (art. 41, DECREE LAW	1 2 3 4 5	ES FR GB IE LU  6 7 8 9  MT PL CZ SK S  21 22 23 24	10 11 12	13 14 15
VO11	•	ations 1 2 3 4 5 16 17 18 19 20	6     7     8     9       1     21     22     23     24	10     11     12       25     26     27	[13] [14] [15] [28]
VO12	TAXPAYERS WHOSE BOOKKEEPING IS D Presidential Decree 100/1998)	ONE BY THIRD PARTIES (art. 1,			Revocation 2
VO12	Presidential Decree 100/1998)  Art. 10 - n. 11 - APPLICATION OF VAT TO	ONE BY THIRD PARTIES (art. 1, single operations ransferor <b>Options</b> 1 2	all operations	sin	Revocation 2 Ingle operations  Option 4
	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD	single operations ransferor <b>Options</b> 1 2  ON OF THE ORDINARY VAT RE	all operations  Revocation 3	sin	ngle operations
VO13	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD  Art. 74 quater - paragraph 5 - APPLICATI FOR TRAVELLING SHOWS AND MINOR TA	single operations ransferor <b>Options</b> 1 2  ON OF THE ORDINARY VAT RE	all operations  Revocation 3  GIME	sin Intermedia	ngle operations  Iry Option 4
VO13	Presidential Decree 100/1998)  Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD  Art. 74 quater - paragraph 5 - APPLICATI FOR TRAVELLING SHOWS AND MINOR TO VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)  PROVISION OF ELECTRONIC SERVICES	single operations  ransferor Options 1 2  ON OF THE ORDINARY VAT RE XPAYERS  BE DE DK EL E 1 2 3 4 5	all operations  Revocation 3  GIME  GIME  AT PL CZ SK SI	Intermedia  Option 1 F  Option 1 F  Option 1 II I	ry Option 4  Revocation 2  Revocation 2  M AT FI SE  13 14 15
VO13 VO14 VO15	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD  Art. 74 quater - paragraph 5 - APPLICATI FOR TRAVELLING SHOWS AND MINOR TO VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)  PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES)	single operations ransferor Options 1 2  DN OF THE ORDINARY VAT RE XPAYERS  BE DE DK EL E 1 2 3 4 4 5  ptions CY EE LV LT M 16 17 18 19 20  INOR BUSINESS	all operations  Revocation 3  GIME	Sin   Intermedia	ry Option 4  Revocation 2  M AT FI SE 15  O HR
VO13 VO14 VO15 VO16	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD  Art. 74 quater - paragraph 5 - APPLICATI FOR TRAVELLING SHOWS AND MINOR TO VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)  PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES)	single operations  ransferor Options 1 2  DN OF THE ORDINARY VAT RE XPAYERS  BE DE DK EL E 1 2 3 4 5  ptions CY EE LV LT M 16 17 18 19 20  INOR BUSINESS 500/1973)  OR ARTISTS AND PROFES	all operations  Revocation 3  GIME  SIGNAL S	Sin   Intermedia	
VO13 VO14 VO15 VO16	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD  Art. 74 quater - paragraph 5 - APPLICATI FOR TRAVELLING SHOWS AND MINOR TO VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)  PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES)  ORDINARY ACCOUNTING SYSTEM FOR M (art. 18, paragraph 6, Presidential Decree n. ORDINARY ACCOUNTING SYSTEM F (art. 3, paragraph 2, Presidential Decree n. CALCUL ATION OF INCOME IN ORDINARY	single operations  ransferor Options 1 2  DN OF THE ORDINARY VAT RE XPAYERS  DE DE DK 4 5  ptions CY EE LV LT M 19 20  INOR BUSINESS 300/1973)  DR ARTISTS AND PROFES en. 695/1996)	all operations  Revocation 3  GIME  CS FR GB IE LL  T PL CZ SK SI  21 22 23 24  SIONALS  CHITHRAL ACTIVIT	Sin   Intermedia	ry Option 4  Revocation 2  M AT FI SE 15  O HR 28  Revocation 2
VO13 VO14 VO15 VO16 VO20	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD  Art. 74 quater - paragraph 5 - APPLICATI FOR TRAVELLING SHOWS AND MINOR TO TAX CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)  PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES)  ORDINARY ACCOUNTING SYSTEM FOR M (art. 18, paragraph 6, Presidential Decree n. CALCULATION OF INCOME IN ORDINARY TIES (art. 56-bis, paragraph 5, Presidential Decree n. CALCULATION OF INCOME IN ORDINARY TIES (art. 56-bis, paragraph 5, Presidential Decree n. CALCULATION OF INCOME IN ORDINARY TIES (art. 56-bis, paragraph 5, Presidential Decree n. CALCULATION OF INCOME IN ORDINARY TIES (art. 56-bis, paragraph 5, Presidential Decree n. CALCULATION OF INCOME IN ORDINARY TIES (art. 56-bis, paragraph 5, Presidential Decree n. CALCULATION OF INCOME EROM EARNING	single operations  ransferor Options 1 2  DN OF THE ORDINARY VAT RE  XPAYERS  BE DE DK 4 5  ptions CY EE LV LT N 18 19 20  INOR BUSINESS 600/1973)  DR ARTISTS AND PROFES 10 695/1996)  MANNER FOR OTHER AGRIC ecree 917/1986)  IG FOR AGRICULTURAL BUSIN	all operations  Revocation 3  GIME  SIGNE  SIGNE  CULTURAL ACTIVI-	Sin   Intermedia	Revocation 2  M AT FI SE 15  O HR 28  Revocation 2  Revocation 2
VO13 VO14 VO15 VO20 VO21 VO22	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD  Art. 74 quater - paragraph 5 - APPLICATI FOR TRAVELLING SHOWS AND MINOR TO VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)  PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES)  ORDINARY ACCOUNTING SYSTEM FOR M (art. 18, paragraph 6, Presidential Decree n.  ORDINARY ACCOUNTING SYSTEM FOR M (art. 3, paragraph 2, Presidential Decree n.  CALCULATION OF INCOME IN ORDINARY TIES (art. 56-bis, paragraph 5, Presidential I (article 1, paragraph 1093, Law no. 296 of 2000)	single operations  ransferor Options 1 2  DN OF THE ORDINARY VAT RE XPAYERS   BE DE DK EL E 1 2 3 4 5  ptions CY EE LV LT M 19 20  INOR BUSINESS 500/1973)  DR ARTISTS AND PROFES 1 6. 695/1996)  MANNER FOR OTHER AGRIC ecree 917/1986)  IG FOR AGRICULTURAL BUSIN 12.2006)  BES COSTITUITED BY SMALL F	all operations  Revocation 3  GIME  SIGNE  SIONALS  CULTURAL ACTIVI- NESS	Sin   Intermedia	Revocation 2  M AT FI SE 15  O HR 28  Revocation 2  Revocation 2
VO13 VO14 VO15 VO16 VO20 VO21 VO22	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD  Art. 74 quater - paragraph 5 - APPLICATI FOR TRAVELLING SHOWS AND MINOR TO TAX CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)  PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES)  ORDINARY ACCOUNTING SYSTEM FOR M (art. 18, paragraph 6, Presidential Decree n. ORDINARY ACCOUNTING SYSTEM F (art. 3, paragraph 2, Presidential Decree n. CALCULATION OF INCOME IN ORDINARY TIES (art. 56-bis, paragraph 5, Presidential I CALCULATION OF INCOME FROM FARMII (article 1, paragraph 1093, Law no. 296 of 20 CALCULATION OF INCOME FOR COMPAN (article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME FOR COMPAN (article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME FOR COMPAN (article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME FOR COMPAN (article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME FOR COMPAN (article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME FOR COMPAN (article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME FOR COMPAN (article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME IN ORDINAR (Article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME FOR COMPAN (article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME FOR COMPAN (article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME FOR COMPAN (article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME FOR COMPAN (article 1, paragraph 1094, Law no. 296 of 20 CALCULATION OF INCOME FINANCE FI	single operations  ransferor Options 1 2  DN OF THE ORDINARY VAT RE XPAYERS  DE DE DK 4 EL E 1	all operations  Revocation 3  GIME  SIGNE  REVOCATION 3  R	Sin   Intermedia	Revocation 2  M AT FI SE 15  O HR 22  Revocation 2  Revocation 2  Revocation 2  Revocation 2

	TAX CODE	
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
	WINE TOURISM ACTIVITY  VO35 Determination of VAT and income in ordinary ways (Art. 1, paragraphs 502 to 505, law no. 205 of 2017)	Option 1
	OIL TOURISM BUSINESS ACTIVITY  VO36 Determination of VAT and income in the ordinary ways (Art. 1, paragraphs 513 and 514 of Italian Law No. 160/2019)	Option 1
<b>Sect. 4</b> - 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 n. 446/1997 and subsequent modifications)	Option 1 Revocation 2



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1 1								

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

TAX CODE

Form No

Revenue Agency	<b>e</b>	penzia FOR CONTROLLIN ntrate COMPANIES	IG AND CONTI	ROLLED Fo	orm No			
PART VG Sect. 1 - Companies participating in VAT compensation	VG1	CONTROLLING BODY OR COMPANY  LEGALLY CONTROLLING COMPANY  VAT number  2	Percentage of Ownership 3	Commen	cement date	1 day	month	year
	VG2	VAT number	Input Outp	Commen ut	cement date	1 day	month	year
		VAT number 5	Percentage of Ownership 6	For en	eign tity	1 day	month	year
	VG3	5	3 4	7				
			3 4			1 day	month	yaer
	VG4	5	6	7				
Sect. 2 - Companies participating in the control chain but not in VAT compensation	VG5	VAT number		Commen	cement date	1 day	month	year
		LEGALLY CONTROLLING COMPANY VAT number 3	Percentage of Ownership 4	Renounce Fo	oreign ntity			
	VG6	2				1 day	month	year
		3	4	5 6		1 year	month	year
	VG7	3	4	5 6				
Sect. 3 - Revocation	VG8							



IAX	COL	)E							

Revenue Agency

**VAT 26 PR/2021 SUMMARISING PROSPECTUS** (Reserved for controlling entity or company)
PART VS

#### PART VS

**Sect. 1 -** List of companies in the group

					VAT	numbe	er			Extraord operati	one	Last nonth	No	n-ope	erating R any	EFUND DI	JRING 1 MOUNT	HE YEAR	Credit surplus
	1	ī	1	ı	1 1				T	2	3			4	5			,00 6	,00
VS1		Cre	adit s	surplu	ıe	(	Juara	antee			_					ANNU	AL REI	UND	
		0.0	set			Ì	wai					ason			Amoun	ıt	burse	ement	Tax for the operations pur- suant to art. 17-ter
	7				,00		8				9		10			,00	11	12	,00
										2	3			4					
VS2	1									2					5			,00 6	,00
	7						8				9		10				11	12	
					,00		•				9					,00	-''	12	,00
	1									2	3			4	5			.00 6	
VS3	_												_					,00 6	,00
	7				00		8				9		10			00	11	12	00
					,00											,00			,00,
1	1								_	2	3			4	5			,00 6	,00
VS4																		,00	,00
	7				,00		8				9		10			,00	11	12	,00
					,											, , , ,			,,,,
VOE	1	ī	1					T	ī	2	3			4	5			,00 6	,00
VS5				'								,							
	7				,00		8				9		10			,00	11	12	,00
VS6	1									2	3			4	5			,00 6	,00
											9		10					12	
	7				,00		8				9		10			,00	11	12	,00
	1									2	3			4	5			,00 6	
VS7																		,00 6	,00,
	7				,00		8				9		10			,00	11	12	,00
					,00											,00			,00
1	1				1 1					2	3			4	5			,00 6	,00
VS8																		,00	,,,,
	7				,00		8				9		10			,00	11	12	,00
																			_
VS9	1									2	3			4	5			,00 6	,00
	7				,00		8				9		10			,00	11	12	,00
	1									2	3			4	-			0	
VS10	'												_	4	5			,00 6	,00,
	7						8				9		10				11	12	
					,00		8									,00			,00
1	1									2	3			4	5			,00 6	00
VS11	_																	,00	,00
	7				,00		8				9		10			,00	11	12	,00
					,00											,00			,00
1	1									2	3	1		4	5			,00 6	,00
VS12																			,
	7				,00		8				9		10			,00	11	12	,00

			1	TAX COI	DE																			
Sect. 2 - Summary	VS20	Total refund and nu	mber of subjects for which are r	equested	1					.00				2										
ata	VS21	Number of subjects	who have taken part in the grou	up payme	nt 1			of whic			sions fo	or exce	ptional	events <sup>2</sup>										
	VS22	Number of subjects	required to present guarantees		1				of v	which re	elieve	d of the	e guara	antee 2										
	ı		to suspended amounts fo	ollowing		19 health	• •																	
		Code	Amount		Code	F	mour	nt				C	ode		Am	ount								
		1 2	,00	3	4				,0	0		5		6				,00						
	VS23																							
		7 8	,00,	9	10				,0	0	1	1		12				,00						
		13 14	,00	15	16				,0	0	11	7		18				,00						
ect. 3 - Guarantees the controlling	;																							
ompany	VS30	Tax surplus of the g	roup set off in the previous year	(art. 6, N	linisterial Decree	13.12.19	79)											,00						



TAX	COD	E						

#### **VAT 26 PR/2021 SUMMARISING PROSPECTUS** (RESERVED FOR CONTROLLING ENTITY OR COMPANY) PARTS VV-VW-VY-VZ

Revenue Agency		enzia PARTS VV-VW-VY-VZ	IG ENTITY OR COM	PANY)	
PART VV			CREDITS	DEBTS	Early
PERIODICAL TAX	VV1	January	1 ,00 2	,00	payment
PAYMENTS OF GROUP	VV2	February	,00	,00	
	VV3	March	,00	,00	
	VV4	1st QUARTER	,00	,00	3
	VV5	April	,00,	,00	
	VV6	May	,00,	,00	
	VV7	June	,00,	,00	
	VV8	2nd QUARTER	,00,	,00	
	VV9	July	,00,	,00	
		•		,00	
		August	,00		
		September	,00	,00	
		3rd QUARTER	,00	,00	
		October	,00	,00	
		November	,00	,00	
		December	,00	,00	
	VV16	4th QUARTER	,00	,00	
	VV17	Advance payment owed		,00	Method
PART VW			DEBTS	CREDITS	
PAYMENT OF ANNUAL TAX OF GROUP	VW1	Output VAT	,00		
Sect. 1 - Calculation	VW2	Deductible VAT			,00
of VAT due or input VAT for the tax period	VW3	TAX OWED (VW1 – VW2) or	,00		
•	VW4	CREDIT TAX (VW2 – VW1)			,00
Sect. 2 - Calculation of output or input VAT	VW20	Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments to account	DEBTS ,00	CREDITS	
opar 17 1.	VW21	Credit surpluses transferred from non-operative companies	,00		
	VW22	VAT credit resulting from the first 3 quarters of 2020 set off in the F24 form	,00		
	VW23	Interest transferred in relation to the quarterly payments	,00		
	VW24	VAT credit surplus resulting from Prospectus VAT 26 PR for 2019 set off in Form F24	,00		
	VW25	Credit not request for refund resulting from Prospectus VAT 26 PR for 2019			,00
	VW26	Refunds requested in previous year, included in deduction following denial of t	he office		,00
	VW27	Tax credit used in the periodical payments and of the account		,00	
	1.04/00	Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n.	Group participants		,00
	VW28	322/98	2 ,00 1		.00
	VW29	EU vehicle payments which regard sales made during the year			.00
			1		
					,00
	VW30	Amount of periodic VAT	Periodic VAT paid following the communication of	Periodic VAT paid followi	ing tax
		Periodic VAT due Periodic VAT paid	irregularity 5	demand	
		2 ,00 3 ,00 4	,00		,00
		Omitted periodical payments			,00
	VW32	OUTPUT VAT or	,00		
	VW33	INPUT VAT			,00
	VW34	Tax credit used during the annual return			,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)	,,,,		,00
	VW40	Payments made following excess use of credit			,00
	VW41		ifference between periodic VAT due and periodic VAT paid ,00 2	Difference between po credit and actual cr	
			,00		,00

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

		TAX CODE	
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 <sup>2</sup>	
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 consolidation option  Tax code of consolidating company	,00
PART VZ	VZ1	2018 deductible surplus including it in deduction the following year	,00
DEDUCTIBLE GROUP SUR- PLUSES (PREVIOUS YEARS)	VZ2	2019 deductible surplus including it in deduction the following year	,00
PARTS FILLED IN		VS VV VW VY VZ	