

Revenue Agency



VAT RETURN FORMS FOR THE TAX YEAR 2004

Reserved for the Protocol No.	e Bank or Poste Italiane Spa
Submission date	
	COMPANY NAME, TRADING NAME or SURNAME AND NAME

Information under article 13 of Legislative Decree No. 196 of 2003 on the processing of personal data Legislative Decree No. 196 of the 30th of June 2003 "The code for the protection of personal data", provides for a system of protection for the processing carried out on personal data; a summary of how the data contained in the communication will be used and the new rights afforded to citizens in this field is outlined below.

Purposes of processing

The Ministry of the Economy and Finance and the Revenue Agency (Agenzia Entrate) inform you, on their behalf and on behalf of other persons obliged to do so, that in the communication there is personal data that will be processed by the Ministry of the Economy and Finance and the Revenue Agency, as well as by intermediaries identified by legislation (Tax Assistance Centres, Banks, Postal Offices, trade associations and professionals) for the purposes of payment, assessment and collection of taxes; to this end the data may be published as per article 66-bis of Presidential Decree No. 633 of 1972.

The data in the possession of the Ministry of the Economy and Finance and the Revenue Agency may be communicated to other public entities (for example Municipalities, I.N.P.S.) where legislation provides for this, or when such communication is necessary in order for them to carry out their institutional functions, subject to this being communicated to the Guarantor beforehand.

The same information may also be communicated to private or public economic entities where the law provides for this.

Personal data

The data requested in the communication must be supplied to prevent the application of administrative and, in some instances, criminal sanctions.

Method of processing

The data will mainly be processed electronically and with logical systems that are adequate to the achievement of the objectives, which will also be pursued by:

- checking the data indicated in the communication with other data in the possession of the Ministry of the Economy and Finance and the Revenue Agency;
- checking the data set out in the communication with data in the possession of other entities (such as banks, social security and insurance institutions, chambers of commerce, Motor Vehicle Registration Offices / P.R.A.-).

Data controllers

The return may be delivered to an intermediary provided for by legislation (Banks, Postal Offices, CAF [Tax Assistance Centres], trade associations, professionals) who sends the data to the Ministry of the Economy and Finance and the Revenue Agency.

When the said data is made available to them and falls under their direct control, the intermediaries, the Ministry of the Economy and Finance and the Revenue Agency, in accordance with the provisions of Legislative Decree No. 196 of 2003 become "the data controllers for the processing of the personal data". The "data controllers" may make use of "data processors".

In particular the following persons are "data controllers":

- the Ministry of the Economy and Finance and the Revenue Agency, at whose offices a list of the "data processors" is kept and this list may be viewed on request;
- lif they take advantage of the right to appoint "data processors", the intermediaries must communicate this fact to the person concerned, supplying details as to the identity of the data processors.

Taxpayer's rights

The person (taxpayer) concerned may, in terms of article 7 of Legislative Decree No. 196/2003, view his personal data at the premises of the data controller or the data processor in order to verify the use to which it is being put or if necessary, to correct or update it within the limits provided for by law, or to cancel it or oppose its processing, where it is being processed illegally.

Consent

The Ministry of the Economy and Finance and the Revenue Agency, in their capacity as public entities, do not need to obtain the consent of the persons concerned in order to process their personal data. Intermediaries do not require the abovementioned consent for the processing of data, other than sensitive data, because it must be given in terms of the law.

This information is given generally on behalf of all the data controllers referred to above.

TAX CODE								
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RETURN TYPE	Correction of existing return		Supplementary retur	n		
TAXPAYER'S DATA	VAT REGISTRA- TION				Craftsman enterprises listed	Extraordinary administration or arrangement
	Email address				TELEPHONE dialling code number	FAX dialling code number
	Reserved for non-resid	lent persons who also operate	e through a permanent or	ganisation		
	Tax code attributed to a		o annough a pormanom org	gamouno		
	Town (or foreign Country) of hirth		Province (initial)	Date of birth	Sex
Individuals	Town (or foreign Country	y) or birti		1 TOVITICE (IIIIIII)	day month yea	
	Registered address	Town				Province (initial)
	or (if different) Tax domicile	Suburb, (Hamlet), street and	number			ZIP code
		Foreign country of residence		Foreign country code	VAT registration number in fore	ign state
Taxpayers different from individuals	Legal nature Registred office	Town				Province (initial)
		Suburb, (Hamlet), street and	numbor			ZIP code
		Suburb, (Flamlet), Street and	number			ZII Code
		Foreign country of residence		Foreign country code	VAT registration number in fore	ign state
		Town				Province (initial)
	Tax domicile (if different from the					
	office)	Suburb, (Hamlet), street and	number			ZIP code
DECLARANT DIF-	Tax code of the subscrib	er		Appointment cod	Tax code of declaring comp	pany
FERENT FROM TAXPAYER	Surname			Name		Sex
(agent, liquidator, heir, etc.)	Date of birth	Town (or foreign country		Name		(cross the relative box) M F Province (initial)
	day month ye					
	Town (or foreign country) of	or registered address			Province (in	itial) ZIP code
	Suburb, (Hamlet), street	and number			Telephone dialling code	
			Starting date of the		Date of	
	Art. 74 bis Date of nomin		procedure or death of the taxpayer	day month yea	r termination day month of the procedure	Procedure not yet concluded
SIGNATURE OF THE	Indicate the number	of				
DECLARATION	forms The relative boxes to the co	ompleted parts are placed at the foot	of part VL Signature			
SIGNATURE OF THE CON- TROLLING BODY OR COMPANY	Signature					
OBLIGATION REGARDING	Tax code of the agen	t			C.A.F. regis	tration no
ELECTRONIC FILING	Undertaking to sub	mit electronically the cor	mmunication prepare	d by the taxpayer		
Reserved for agent		omit electronically the tax	xpayer's communicati	on prepared by the	ne sender	
	Date of the undertaking	day month year	SIGNATURE OF AG	ENT		
ENDORSEMENT OF CONFORMITY	Tax code of the perse	on in charge of the C.A.F. or	r the professional			
Reserved for C.A.F. or for the professional	Endorsement is appear of Legislative Decree	ded as provided for in art. 35 of 9 July 1947, no. 241			SIGNATURE OF THE PER C.A.F. OR THE F	
TAX	Tax code of the profe	essional		1 1 1 1		
CERTIFICATION Reserved for the	Tax code or VAT regi	stration of the taxpayer other				
professional	accounting records	prepared the declaration and	u kepi		SIGNATURE OF TH	
	Endorsement is appended of Legislative Decree of	ed as provided for in art. 36 9 July 1997, no. 241	1		S.G.O. GILL OF TE	



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PART VA INFORMATION RELATING TO THE ACTIVITY

orm No.	

PART VA		To be compiled handled by the entity resulting from the extr	aordinary operation	ons	
NFORMATION AND DATA		In the event of merger, demerger, etc. indicate the VAT registration of me	rgered or demerged er	ntity, etc.	
RELATING TO THE ACTIVITY		The box must be crossed if the entity transformed continues an activi	ty for VAT purposes	2	
	VA1	To be compiled handled by the assignor in case of extraord	inary operations		
Sect. 1 - General analytical data		The box must be crossed if the taxpayer has taken part in extract	rdinary operations	3	
analytical data		Reserved for the non-resident in case of passing from a tax	representative to t	the direct identification and v	rice-versa
		Indicate the VAT registration number of the previously institute		4	
	VA2	Indicate the code of the activity	ACTIVITY CODE 1		
	VA3	Apportion the total of purchases and imports (line VF18) ir Depreciable goods Non-depreciable capital g	oods Goods de produc	ocianated for recale or for the	Other purchases and imports
		.00	.00	,00	.00,
	VA4	The box must be crossed in case of sub-supply operations	,00	1	,,00
		Reserved for liquidators and trustees (to be compiled only f	or starting year of	the procedure)	
	VA5	The box must be crossed if the form refers to activity of the first μ	oart of the year	1	
		Reserved for the savings management society (art. 8, Decre	e Law 351/2001)		
	VA6	Fund name		Banca d'Italia nun	nber ²
Sect. 2 - Analytical		The section is to be completed only if there is another speci	al regime, which re	equires part VG to be comple	ted
data.		The box must be crossed if the exempt operations carried out are or	casional or they dea	Levelusivaly operations provided	for by numbers 1 to 9 of
Coexistence of several special VAT	VA2	art.10, which do not fall under the activity of the business or are perip	-		of by fluffibers 1 to 9 of
systems.		The box must be crossed if occasional sales of used goods have	heen made using t	the special margin system	_
Special cases	VA2	(Decree Law no. 41/1995)	been made daing i	1	
Sect. 3 - Summary of	VA30	Intra-community operations Sales of goods 1		Performance of services	.00
data relating to all activities carried out	VA31	Intra-community purchases of goods Taxable		Tax 2	,00
	VA32	Imports Taxable		.00 Tax	,00
Intra-community transactions, imports, ex-	VA33	Exports		.00	
ports and transac-		Transactions with the Republic of San Marino:			
tions with the Repu- blic of San Marino	VA34	Total amount of sales of goods to agents from San Marino		1	,00
one or carrivarine	VA35	Total amount of purchases of goods made without paying of VAT		$_{,00}$ with paying of VAT $^{^2}$,00
Sect. 4 - Data	VA40	Reserved for taxpayers who have benefited from tax conce	essions for except	ional events	
summary relating to all activities carried		Indicate the code taken from "Table of exceptional events" of the	e instructions	1	
out	VA41	Increased considerations as a result of conforming to the parameter	ers of the	-	
		sectorial studies for 2003 (taxable and tax)	1	,00	,00
	VA42	Extra payments due in compliance with sectorial studies for 2004	·	2	
		(taxable and tax)	1	,00	,00
	VA43	Extra payments due for compliance following adhesion to	·	2	
		preventive agreements		,00 ,	,00
	VA44	Reserved for the indication of group credit surplus to ex-c		2	
		Group credit surplus in relation to the year	Amount wh	ich has been settled in 2004	,00,
	VA45	Operations carried out in relation to condominiums			,00



TAX CODE

PARTS VB-VC-VD MINIMUM TAXPAYERS.

EXPORTERS AND ASSOCIATED OPERATORS,

TRANSFER OF VAT CREDIT (Art. 8 of Decree Law n. 351/2001) Form No

VB1 Indicate the turnover or cross the box if there are no active operations 00 PART VB MINIMUM VB2 Total tax payable relating to all taxable operations **TAXPAYERS** VB3 Percentage to the flat-rate of the amount 73% 60% 84% VB4 Flat-rate tax (to be carried forward to line VL1) (line VB2 x percentage line VB3) **CEILING USED PART VC** 2004 TAX YEAR 2003 TAX YEAR 5 BUSINESS TURNOVER 1 INTERNAL OR FOR INTRA-COMM. PURCHASES. FOR IMPORTS 3 BUSINESS TURNOVER **EXPORTS** 6 **EXPORTS EXPORTERS AND ASSO-**VC1 JAN 00 00 00 CIATED OPERATORS 00 00 00 VC2 FEB ,00 ,00 00 ,00 ,00 ,00 PURCHASES AND IM-MAR ,00 ,00 ,00 ,00 ,00 ,00 PORTS WITHOUT THE APPLICATION OF VALUE VC4 APR .00 .00 .00 .00 .00 .00 ADDED TAX RELATING TO VC₅ MAY .00 .00 .00 .00 .00 **ALL ACTIVITIES CARRIED** VC₆ JUN ,00 ,00 ,00 ,00 ,00 ,00 VC7 JULY ,00 ,00 ,00 ,00 ,00 ,00 VC8 00 00 00 00 00 00 AUG VC9 SEP .00 .00 .00 ,00 .00 VC10 OCT ,00 .00 .00 VC11 NOV .00 ,00 ,00 ,00 ,00 .00 VC12 DIC .00 00 00 00 .00 .00 VC13 TOTAL .00 ,00 .00 .00 ,00 ,00 CEILING AVAILABLE AS OF 1 JANUARY 2004 ,00 Method adopted for the calculation of the ceiling during 2004 2 CALENDAR 3 MONTHLY TOTAL OF THE CREDIT TRANSFERRED VD1 **PART VD** ,00 TRANSFER OF VAT CRE-TAX CODE AMOUNT TAX CODE AMOUNT DIT ON THE PART OF BY VD2 .00 VD12 ,00 SAVINGS MANAGEMENT INSTITUTIONS VD3 **VD13** .00 ,00 (Art. 8 of Decree Law n.351/2001) VD4 **VD14** ,00 VD5 ,00 **VD15** ,00 Sect. 1 - Transferring VD6 **VD16** ,00 .00 company - List of transferée companies vp7 **VD17** .00 .00 or organisations VD8 **VD18** ,00 ,00 VD9 **VD19** .00 VD10 **VD20** .00 .00 VD21 VD11 ,00 .00 TAX CODE AMOUNT TAX CODE AMOUNT VD31 **VD41** ,00 ,00 Sect. 2 - Transferee VD32 .00 **VD42** .00 organisation or com-VD33 **VD43** pany - List of transfe-VD34 VD44 ror companies VD35 ,00 VD45 ,00 VD36 **VD46** .00 .00 VD37 ,00 **VD47** ,00 VD38 **VD48** ,00 ,00 **VD39** .00 **VD49** .00 VD40 OΩ **VD50** .00 TOTAL OF CREDITS RECEIVED VD51 VD52 Surplus credit from previous return (from VD56 of the declaration related the year 2003) ,00 Total of surplus (VD51+VD52) VD53 .00 Amount used to reduce VAT payments **VD54** .00 Amount used to set off on F24 form VD55 ,00 VD56 Surplus credit ,00



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PARTS VE-VF CALCULATION OF BUSINESS TURNOVER , ACTIVE AND LIABILITIES OPERATIONS

Form No

		ntrate	Form No.				
PART VE			TAXABLE	%	2	TAX	
CALCULATION OF	VE1		.00	2			,00
BUSINESS VOLUME AND THE TAX RELATIVE TO	VE2	Townsteen from the town of the control of the contr	·	4			
ect. 1 - Conferring		Transfer of goods to co-operatives and other entities referred to in art. 34 paragraph 2 point c) listed in Table A, first part, attached toenclosed with Presidential Decree	·				,00
	VE4	633/72 and assignments of goods by exempt agriculturalists that they have	·	7			,00
Sect. 1 - Conferring		exceeded the one-third limit (art. 34 paragraph 6), separated according to tax rate corresponding to compensation percentages, taking into account the variations	·	7,5			,00
of agricultural	VEC	referred to in art. 26, and relative tax	·	8,5			,00
products and transfer by exempt	VE7		,00	9			,00
agriculturalists (in the	V/E0	TOTALS (our of lines from \/E1 to \/E7)	00,	12,	5		,00
case of the limit being exceeded by more	.	TOTALS (sum of lines from VE1 to VE7)	00,				,00
than a third)		Variations and round-ups of the tax (indicate with a sign +/-)					,00
O O . T		TOTAL (VE8 ±VE9)					,00
Sect. 2 - Taxable	VE20	Taxable operations that are different from operations indicated in the section 1	00,	4			,00
(art. 34, paragraph 1)	ິVE21	separated according to tax rate, net after the variations in decrease, and relative taxes	.00,	10)		,00
and taxable	VE22	Totalive lakes	,00	20)		,00
commercial or professional	VE23	TOTALS (sum of lines from VE20 to VE22)	.00,				,00
operations	VE24	Variations and round-ups of the tax (indicate with a sign +/-)					,00
	VE25	TOTAL (VE23 ±VE24)					,00
Sect. 3 - Other	VE30	Non-taxable operations referred to in paragraph 1, articles 8, point a) and b), 8-bis and 9, intra-					
operations	V L 30	community operations and operations referred to in art. 41 and 58 of the Decree Law 331/1993	,00				
	VE31	Non-taxable operations after declaration of intent	,00,				
	VE32	Other non-taxable operations	,00,				
	VE33	Exempt operations (art. 10)	,00				
	VE34	Sales of scrap and other salvage materials referred to in art. 74	,00				
		Sales of industrial gold and of pure silver, as well as operations relative to invest-	,				
	VE35	ment gold (art.10, n. 11) which have become taxable as a result of the choice	.00				
	VE36	Non-taxable operations carried as regards earthquake victims	,00				
	VE37	Operations carried out during the year but with VAT payable in subsequent years	,00				
	VE38	(minus) Operations carried out during previous year but with VAT payable in 2004	,00				
	VE39	(minus) Sales of depreciable goods and internal transfers	,00				
Sect. 4 -Business	VE40	TURNOVER (sum of lines VE8, VE23 and from VE30 to VE37 minus VE38 and VE39)	,00				
turnover and total tax	VE41	TOTAL TAX ON TAXABLE OPERATIONS (sum of lines VE10 and VE25) to be c	· · · · · · · · · · · · · · · · · · ·				,00
PART VF		đ	TAXABLE	%	2	TAX	,,,,,,
TOTAL AMOUNT OF PUR-			.00	2			.00
CHASES CARRIED OUT IN THE NATIONAL TERRI-	VF2			4			,00
TORY OF INTRA-COMMU-	VF3			7			,00
NITY PURCHASES AND IM	_						.00
	VF4	Taxable purchases and imports (excludinged those that referred to in lines VE15			5		,00
PORTS	VF4 VF5	Taxable purchases and imports (excludinged those that referred to in lines VF15 and VF16) separated according to tax rate corresponding to compensation per-	,00	7,5			00
PORTS			.00,	7,5	5		,00,
PURIS	VF5 VF6	and VF16) separated according to tax rate corresponding to compensation per-	.00, 00, 00.	7,5 8,5 9	5		,00
PORTS	VF5 VF6 VF7	and VF16) separated according to tax rate corresponding to compensation per-	.00, .00 .00,	7,5 8,5 9	5		,00,
PURIS	VF5 VF6 VF7 VF8	and VF16) separated according to tax rate corresponding to compensation per-	.00, 00, 00, 00,	7,5 8,5 9 10	5		,00, ,00,
PORTS	VF5 VF6 VF7 VF8 VF9	and VF16) separated according to tax rate corresponding to compensation per- centages, taking into account the variations referred to in art. 26, and relative tax	.00 .00 .00 .00 .00	7,5 8,5 9 10 12,	5		,00, 00, 00,
PORTS	VF5 VF6 VF7 VF8 VF9	and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax TOTALS (sum of lines from VF1 to VF9)	.00, 00, 00, 00,	7,5 8,5 9 10 12,	5		,00, ,00,
PORTS	VF5 VF6 VF7 VF8 VF9	and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax TOTALS (sum of lines from VF1 to VF9)	.00. 00. 00. 00. 00. 00.	7,5 8,5 9 10 12,	5		,00, 00, 00,
PORTS	VF5 VF6 VF7 VF8 VF9 VF10	and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax TOTALS (sum of lines from VF1 to VF9) Purchases and imports carried out without the payment of tax (Art. 2, paragraph 2, Law n. 28/1997)	.00 .00 .00 .00 .00 .00	7,5 8,5 9 10 12, 20	5		,00, 00, 00,
PORTS	VF5 VF6 VF7 VF8 VF9 VF10 VF11	and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax TOTALS (sum of lines from VF1 to VF9) Purchases and imports carried out without the payment of tax (Art. 2, paragraph 2, Law n. 28/1997) Other non-taxable purchases, not subject to taxations and carried out under special tax regimes	.00 .00 .00 .00 .00 .00	7,5 8,5 9 10 12, 20	5		,00, 00, 00,
PORTS	VF5 VF6 VF7 VF8 VF9 VF10 VF11 VF12 VF13	and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax TOTALS (sum of lines from VF1 to VF9) Purchases and imports carried out without the payment of tax (Art. 2, paragraph 2, Law n. 28/1997) Other non-taxable purchases, not subject to taxations and carried out under special tax regimes Exempt purchases (art. 10) and non-taxable imports	.00 .00 .00 .00 .00 .00 .00	7,5 8,5 9 10 12, 20	5		,00, 00, 00,
PORTS	VF5 VF6 VF7 VF8 VF9 VF10 VF11 VF12 VF13	and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax TOTALS (sum of lines from VF1 to VF9) Purchases and imports carried out without the payment of tax (Art. 2, paragraph 2, Law n. 28/1997) Other non-taxable purchases, not subject to taxations and carried out under special tax regimes Exempt purchases (art. 10) and non-taxable imports Purchases and imports not subject to tax carried out by earthquake victims	.00 .00 .00 .00 .00 .00 .00 .00	7,5 9 10 12, 20	5		,00, 00, 00,
PORTS	VF5 VF6 VF7 VF8 VF9 VF10 VF11 VF12 VF13 VF14	and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax TOTALS (sum of lines from VF1 to VF9) Purchases and imports carried out without the payment of tax (Art. 2, paragraph 2, Law n. 28/1997) Other non-taxable purchases, not subject to taxations and carried out under special tax regimes Exempt purchases (art. 10) and non-taxable imports Purchases and imports not subject to tax carried out by earthquake victims Purchases and imports for which the deduction of the tax payable is not admitted	.00 .00 .00 .00 .00 .00 .00	7,5 9 10 12, 20	5		,00, 00, 00,
PORTS	VF5 VF6 VF7 VF8 VF9 VF10 VF11 VF12 VF13 VF14 VF15	and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax TOTALS (sum of lines from VF1 to VF9) Purchases and imports carried out without the payment of tax (Art. 2, paragraph 2, Law n. 28/1997) Other non-taxable purchases, not subject to taxations and carried out under special tax regimes Exempt purchases (art. 10) and non-taxable imports Purchases and imports not subject to tax carried out by earthquake victims Purchases and imports for which the deduction of the tax payable is not admitted Purchases recorded during the year but with the deduction of the tax deferred to subsequent year	.00 .00 .00 .00 .00 .00 .00 .00	7,5 8,5 9 10 12, 20	5		,00, 00, 00,
PORTS	VF5 VF6 VF7 VF8 VF10 VF11 VF12 VF13 VF14 VF15 VF16	and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax TOTALS (sum of lines from VF1 to VF9) Purchases and imports carried out without the payment of tax (Art. 2, paragraph 2, Law n. 28/1997) Other non-taxable purchases, not subject to taxations and carried out under special tax regimes Exempt purchases (art. 10) and non-taxable imports Purchases and imports not subject to tax carried out by earthquake victims Purchases and imports for which the deduction of the tax payable is not admitted Purchases recorded during the year but with the deduction of the tax deferred to subsequent year (minus) Purchases recorded in previous year but with VAT payable in 2004	.00 .00 .00 .00 .00 .00 .00 .00 .00	7,5 9,5 10 12, 20	5		,00, 00, 00,
PURIS	VF5 VF6 VF7 VF8 VF9 VF10 VF11 VF12 VF13 VF14 VF15 VF16 VF17	and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax TOTALS (sum of lines from VF1 to VF9) Purchases and imports carried out without the payment of tax (Art. 2, paragraph 2, Law n. 28/1997) Other non-taxable purchases, not subject to taxations and carried out under special tax regimes Exempt purchases (art. 10) and non-taxable imports Purchases and imports not subject to tax carried out by earthquake victims Purchases and imports for which the deduction of the tax payable is not admitted Purchases recorded during the year but with the deduction of the tax deferred to subsequent year (minus) Purchases recorded in previous year but with VAT payable in 2004 TOTAL OF PURCHASES AND IMPORTS (sum of lines from VF10 to VF16 minus VF17)	00. 00. 00. 00. 00. 00. 00. 00. 00. 00.	7,5	5		,00, 00, 00,
PURIS	VF5 VF6 VF7 VF8 VF9 VF10 VF11 VF12 VF13 VF14 VF15 VF16 VF17 VF18	and VF16) separated according to tax rate corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax TOTALS (sum of lines from VF1 to VF9) Purchases and imports carried out without the payment of tax (Art. 2, paragraph 2, Law n. 28/1997) Other non-taxable purchases, not subject to taxations and carried out under special tax regimes Exempt purchases (art. 10) and non-taxable imports Purchases and imports not subject to tax carried out by earthquake victims Purchases and imports for which the deduction of the tax payable is not admitted Purchases recorded during the year but with the deduction of the tax deferred to subsequent year (minus) Purchases recorded in previous year but with VAT payable in 2004	.00 .00 .00 .00 .00 .00 .00 .00 .00	7,5	5		,00, 00, 00,



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PART VG ADMISSIBLE DEDUCTIBLE VAT

Form No.

PART VG		CROSS THE BOX RELATING TO THE METHOD USED FOR THE CAL	CULATIONS OF ADMISSIBLE	DEDUCTIBLE VAT
CALCULATION OF ADMIS- SIBLE DEDUCTIBLE VAT	•	travel agencies (Sect. 1) 1	ssociations operating in the agricultu	ral sector(Sect. 4) 5
	•	used goods (Sect. 2) 2 • t	ravelling shows and minor taxpayer	rs (Sect. 4) 6
	•	exempt operations (Sect. 3) 3 • s	pecial tax regime for agricultural co	oncern (Sect. 5) 7
	•	farm holidays (Sect. 4) 4		
Sect. 1 - Travel	VG1	Cost credit relating to the previous year (from line VG3 of the declaration relation	ed the year 2003)	,00
agencies (art. 74	VG2	Gross taxable base		,00
ter)		or		
	VG3	Cost credit to be carried forward to the following year		,00
Sect. 2 - Special tax	VG20	Negative margin relating to the previous year (from VG22 of the declaration re	lated the year 2003)	,00
regime for used goods (Decree Law	VG21	Overall gross margin		,00
41/1995)	VG22	Negative margin to be carried forward to the following year		,00
Sect. 3 - Exempt operations	VG30	If the exempt operations, referred to in line VE33, are occasional, or operation for by numbers from 1 to 9 of art. 10, which do not come under the activity pro are marginal to taxable operations, cross the box	· · · · · · · · · · · · · · · · · · ·	
	VG31	Cross the box if the taxable operations are occasional and	1	
	VG32	indicate the taxable amount and the tax relating to purchases allocated to taxable operation	1 2	
		Cross the box if exclusively exempt operations to be carried out in the year 20	,00	,00
		Cross the box if the option referred to in art. 36 to be carried out in the year 20		
	V G 5-4		1	
	VG35	Data for the calculation of percentage of deduction Exempt operations relating to investment gold carried out by agents identified by art. 19, par. 3, letter d) Exempt operations as referred to in art. 10, numbers 1 to 9, that do not constitute part of the activity of the business or are marginal to taxable operations 2 3	empt operations as referred to in art. 10, n. 27-quinquies	Percentage of deduction
			,00,	(according the decimal
	D 4	epreciable goods and internal exempt transfers Operation non-subject as referred to in art 7 Operation non-subject as referred to in art 7	ation non-subject as referred to in art 74, par.	. 1 next)
			,00	%
	VG36	VAT not discharged on purchases and imports as referred to in line VF11	_	,00,
	VC27	Deductible VAT for purchases relating to the gold carried out by agents disting	uished	
	VG37	from producers and transformers as provided for by art. 19, paragraph 5 bis		,00,
		Admissible deductible VAT		,00
Sect. 4 - Flat-rate calculation of tax or reduc-		Businesses in the farm holidays sector (art. 5, Law 413/1991) - Admissible		,00
tion of taxable base	VG41	Associations operating in the agriculture sector (art. 78, Law 413/1991)		,00,
	VG42	Concessionary tax regimes for travelling shows and minor taxpayers (and	1 TAXABLE 2	TAX
Sect. 5 - Agricultural		Reduction of taxable base and of relating tax	,00 1 TAXABLE 2	,00 TAX
enterprises (art.34)	VG50	Reserved for mixed agricultural enterprises - Total taxable different operations	TAMBLE	
		Reserved for co-operatives and other entities as referred to par 2, point c) of art. 34 - Percen	tage of contributions from facilitated man	,00 mbors
	VG52			
	VG53		,00 2	,00
		Taxable agricultural operations as referred to in section 1 and 2 of	,00 4	.00
	VG55	part VE separated according to percentage of compensation, net of	,00 7	,00
		the variation in decrease, for the calculation of the flat-rate deduction VAT	,00 7,5	,00
	VG57		,00 8,5	.00
	VG58		,00 9	,00
		Variations and round-ups of the tax (indicate with a sign +/-)	,00 12,5	,00
		TOTALS Algebraic sum of lines from VG52 to VG59	00	,00
		VAT deductible for operations referred to in line VG50 (for co-operatives see in	,00 nstructions)	,00
	VG62	Deductible amount referred to sales, as well as intra-community sales, of agric	ultural produce as referred to art.	
		34, paragraph 1, carried out in accordance with articles 8, paragraph 1, 38 qua Other admissible deductible VAT	ater and 72	,00,
		TOTAL admissible deductible VAT (VG60+VG61+VG62+VG63)		,00
Saat & Admissible		TOTAL adjustments (indicate with a sign +/-)		,00
Sect. 6 - Admissible deductible VAT		Admissible deductible VAT [(line VF 20 or VG38 or VG40 or VG41 or VG42 or VG64) ±VG70	O to be coming of the control of the	,00
	4 37 I	Admissible deductible VAT ((line VF 20 or VG38 or VG40 or VG41 or VG42 or VG64) ±VG70	to be carried forward to VL4	,00,



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PARTS VJ-VH-VK TAX ON CERTAIN TYPES OF OPERATIONS, PERIODIC PAYMENTS,

CONTROLLING AND CONTROLLED COMPANIES

Form No.

		ntrate 🐼 🕻	ONTROLLII	NG AND CONTRO	LLED COMPANIES	S	Form No.		
PART VJ							TAXABLE	TAX	
CALCULATION OF TAX ON CERTAIN TYPES OF OPERATIONS	VJ1	Purchases of goods cor San Marino - art. 71, pa ver and goods as referr	ar. 2 - (includi	ng purchases of ind	ustrial gold, pure si	I-	,00	2	,00
	VJ2	Withdrawals of goods from	VAT deposits (a	art. 50-bis, par. 6, Decre	ee Law n. 331/1993)		,00		,00
	VJ3	Purchases of goods and b	oy non-resider	nt agents as provided	for by art. 17, par. 3		,00		,00
	VJ4	Operations as referred	to in art. 74, ¡	paragraph 1, lett. e)			,00		,00
	VJ5	Commission paid by tra (art. 74-ter, paragraph 8	_	to their intermediar	es				
	VJ6	Domestic purchases of	•	formed to in art 74 n	or 7 and 9		,00		,00
	VJ7	Domestic purchases of in					,00		,00
		Purchases of taxable in				()	,00		,00
		Intra-community purchase 40, par. 4-bis, 5, 6 and 8 o strial gold, pure silver and	s of goods and	d supply of services as n. 331/1993 (including	provided for by art. purchases of indu-	''	,00		,00,
	VJ10	Imports of goods as refouthout paying the VAT			and 8		,00		,00
	VJ11	Imports of industrial gol (art. 70, paragraph 5)	d and pure si	ilver without paying	the VAT at custom		,00		,00
	VJ12	TOTAL TAX (sum of line	es from VJ1 to	o VJ11) to be carried	forward to VL2				,00
PART VH SUMMARIZING PERIODIC PAYMENTS	1	CREDITS	2	DEBTS			CREDITS	DEB	гѕ
FOR ALL THE ACTIVITIES CARRIED OUT	VH1		00),	00	VH7	.00,		,00
Or	VH2		00),	00	VH8	.00,		,00
DEBTS AND CREDITS	VH3		00),	<u>00</u>	VH9	.00,		,00
TRANSFERRED TO CONTROLLING AND	VH4	,(00),	<u>00</u>	VH10	.00,		,00
CONTROLLED COMPANIES	VH5	,(00),	00	VH11	.00,		.00
	VH6).	00).	00	VH12	.00.		.00
QUADRO VK CONTROLLING AND CONTROLLER COMPANY Sect. 1-Data relative to the controlling company	VK1	VAT REGISTRATION			LAST MONTH OF CONTROL CO	MPANY NAME			
	VK20	Total of credits transfe	erred		OO VK2 Surpl	lus of input ta	x set off		
Sect. 2 - Calculation of tax surplus		Total of debts transfer			VK25 Surplu		nd on the controlling company	/	,00
·		2 Output tax surplus (VK			VK26 Tax o				,00
		Input tax surplus (VK20	· · · · · · · · · · · · · · · · · · ·		,00 VK27 Quar		transferred		,00,
Sect. 3 - Termination		VAT relating to taxable			,00				,00
of control during the	VK31	VAT on certain types of	of operations						,00
year. Data relating to the	VK32	2 Admissible VAT deduc	ction						,00
period of control	VK33	Interest owed in relation	on to the qua	rterly payments					,00
	VK34	Interest owed followin	g amendmen	nt					,00
	VK35	Tax credit used in the	periodic payr	ments					,00
	VK36	Payments following ar	mendment, in	nclusive of the intere	st				,00
	VK37	7 Supplementary tax pa	yments						,00
	VK38	Account re-accredited	from the cor	ntrolling company					,00
SIGNATURE OF THE CONTROL- LING ENTITY OR COMPANY	Signa	ture							



	IA	1 00	DE							
PART V	/L									
PAYMENT	OF	ANNI	JAL 1	TAX.						

Form No.

DEBTS CREDITS **PART VL** PAYMENT OF ANNUAL TAX VL1 VAT relating to taxable operations (from line VE41 or from line VB4) Sect. 1 - Calculation of VL2 VAT on certain types of operations (from line VJ12) VAT due (output tax) or VL3 Output tax (sum of lines VL1 and VL2) .00 input tax for the tax VL4 IVA detraibile (da rigo VG71) period 00 TAX PAYABLE (VL3 - VL4) OR CREDIT TAX (VL4 - VL3) VL5 .00 Sect. 2 - Calculation of DEBTS CREDITS output or input tax VL20 Refunds requested during the year (art. 38-bis, paragraph 2) .00 relating to all the VL21 Amount of credits transferred (*) activities carried out .00 VL22 VAT credit resulting from the 2003 return set off in the F24 Form .00 VL23 VAT credit resulting from the first 3 quarters of 2004 set off in the F24 Form .00 VL24 Interest owed in relation to the quarterly payments 00 VL25 Interest owed following amendment 00 VL26 Credit resulting from the 2003 return VL27 Refunds requested in previous year, included in deduction following denial of the office .00 VL28 Tax credit used in the periodic payments and of the account, 00 of which credits received by savings management companies VL29 Amount of periodic payments, following amendment included interest, quarterly interest, account VL30 Amount of debts transferred (*) .00 VL31 Supplementary tax payments 00 VL32 CREDIT TAX (INPUT TAX) [(VL5 column 2 + lines from VL26 to VL31) - (VL5 column 1 + lines from VL20 to VL25)] VL33 OUTPUT TAX [(VL5 col. 1 + lines from VL20 to VL25) - (VL5 col. 2 + lines from VL26 to VL31)] .00 VL34 Tax credit used during the annual return .00 VL35 Refunds received by savings management companies used during the annual return VL36 Interest owed during the annual return ,00 VL37 Input tax ceded as provided for by art. 8 of Decree Law n. 351/2001 00 VL38 TOTAL OUTPUT TAX (VL33 - VL34 - VL35 + VL36) VL39 TOTAL CREDIT TAX (INPUT TAX) (VL32 - VL37) ٧K ٧L ۷F VH

FORMS FILLED IN

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PARTS FILLED IN

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PARTS VT-VX
SEPARATE INDICATION OF SERVICES OR GOODS PROVIDED
TO END CONSUMERS AND HOLDERS OF VAT NUMBERS,
CALCULATION OF VAT DUE OR CREDIT

TAY CODE

PART VT

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

PART VX
CALCULATION OF VAT
TO BE PAID OR OF TAX

For persons presenting the declaration with several forms only fill in form no. 01

CREDIT

			1	Total tax	2
	Division of taxable opera-	Total taxable operations	,00	Total tax	,00
VT1	tions carried out regarding	Taxable operations regar-	3	Tax	4
	end consumers and holders	ding end consumers	,00	IdA	,00
	of VAT numbers	Taxable operations regar- ding holders of VAT	5	Tax	6
		numbers	,00	IdA	,00
			Taxable operations regarding		Tax
VT2	Abruzzo		end consumers		2
VT3	Basilicata		1,00		2 ,00
	Bolzano		,00		,00
	Calabria		1,00		2 ,00
	Campania		,00		,00
	Emilia Romagna		,00		,00
VT8	Friuli Venezia Giulia		1,00		2,00
	Lazio		,00		,00
	D Liguria		,00		,00
	Lombardia		,00		,00
	2 Marche		,00		,00
	3 Molise		,00		,00
	Piemonte		,00		,00
	5 Puglia		,00		,00
	Sardegna		,00		,00
	7 Sicilia		,00		,00
	3 Toscana		,00		,00
	7 Trento		,00		,00
) Umbria		,00		,00
	Valle d'Aosta		,00		,00
	2 Veneto		,00		,00
V 1 Z	z veneto		,00		,00
VX1	VAT payable or to be transferre	ad(*)			
VXI	VAI payable of to be transferre	,u()			,00
VX2	VAT credit (to be divided up be	tween lines VX4, VX5 and	VX6) or to be transferred(*)		,00,
VX3	Excess payment (to be divided	up between lines VX4, VX	5 and VX6)		.00
VX4	Amount of request refound				
					,00,
VX5	Amount to be deducted or com	pensated			,00,
VX6	Amount transferred following ta	x consolidation option			
					.00

^(*) The parts in italics refer only to controlling or controlled companies who have opted for the group VAT payment procedure as per article 73 u.c.



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PART VO OPTIONS

orm No.	

PART VO COMMUNICATION OF OP- TIONS AND REVOCATIONS	VO1	Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option	1
Sect. 1 - Options,	VO2	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/99)	Option	1 Revocation 2
waivers and revocations for the purpose of VAT	VO3	AGRICULTURE - Art. 34, paragraph 6: Exempted or simplified agricultural - Art. 34, paragraph 11: Application of the ordinary VAT regime - Normal Tax calculation	Rinuncia Option Option	
	VO4	Art. 36 - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Option	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 basis of number of copies sold	Option	1 Revocation 2
	V07	Art. 74 - paragraph 6 — ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	Option	1 Revocation 2
	8OV	INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)	Option	1 Revocation 2
	VO9	SALE OF USED GOODS - (art. 36, Decree Law 41/1995) Options 1 2 3		Revocations paragraph 2 paragraph 6
	VO10	INTRA-COMMUNITY SALES ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (ART. 41, DECREE LAW 331/93)	LU NL 10 SI HU 24 25	11 12 13 14 18
	VO11	Revocations 1 2 3 4 5 6 7 8 8 5	10	11 12 13 14 15
	VO12	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)	Option	1 Revocation 2
		Selle single	r	Intermediary Seller
	VO13		all operations 2	single all
	VO14	Art. 10 - n. 11 - APPLICATION OF VAT TO SALES OF INVESTMENT GOLD Option Option Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	operations	single all operations operations
Sect. 2 - Options and revocations for the purpose of income tax	VO14	Art. 10 - n. 11 - APPLICATION OF VAT TO SALES OF INVESTMENT GOLD Option Option Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	operations 2	single all operations operations
Sect. 2 - Options and revocations for the purpose of income tax	VO14	Art. 10 - n. 11 - APPLICATION OF VAT TO SALES OF INVESTMENT GOLD Option 1 Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS	operations 2 Option	single all operations 3 Revocation 4
10 vocations for the	VO14 VO20 VO21	Art. 10 - n. 11 - APPLICATION OF VATTO SALES OF INVESTMENT GOLD Operations Option Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/73) ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS	Option Option	single operations 3 Revocation 4 1 Revocation 2
Sect. 3 - Options and revocations for both	VO14 VO20 VO21 VO22	Art. 10 - n. 11 - APPLICATION OF VATTO SALES OF INVESTMENT GOLD Option 1 Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/73) ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/96) CALCULATION OF INCOME IN ORDINARY MANNERS FOR OTHER AGRICULTURAL ACTIVITIES	Option Option Option	single operations 3 Revocation 4 1 Revocation 2 1 Revocation 2
purpose of income tax Sect. 3 - Options and	VO14 VO20 VO21 VO22	Art. 10 - n. 11 - APPLICATION OF VATTO SALES OF INVESTMENT GOLD Option Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/73) ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/96) CALCULATION OF INCOME IN ORDINARY MANNERS FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	Option Option Option Option	single operations 3 Revocation 4 1 Revocation 2 1 Revocation 2 1 Revocation 2
Sect. 3 - Options and revocations for both VAT and income tax	VO14 VO20 VO21 VO22 VO30	Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/73) ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/96) CALCULATION OF INCOME IN ORDINARY MANNERS FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986) APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes TRADE UNIONS AND LABOUR ASSOCIATIONS OPERATING IN AGRICULTURE Calculation of VAT and income in the ordinary manner (art. 78, paragraph 8, Law 413/1991) FARM HOLIDAY - Calculation of VAT and income in the ordinary mannerway (art. 5, Law 413/1991)	Option Option Option Option Option Option	single all operations 3 Revocation 4 1 Revocation 2 1 Revocation 2
Sect. 3 - Options and revocations for both VAT and income tax	VO14 VO20 VO21 VO22 VO30	Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/73) ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/96) CALCULATION OF INCOME IN ORDINARY MANNERS FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986) APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes TRADE UNIONS AND LABOUR ASSOCIATIONS OPERATING IN AGRICULTURE Calculation of VAT and income in the ordinary manner (art. 78, paragraph 8, Law 413/1991) FARM HOLIDAY - Calculation of VAT and income in the ordinary mannerway (art. 5, Law	Option Option Option Option Option Option Option Option	single operations 3 Revocation 4 1 Revocation 2
Sect. 3 - Options and revocations for both VAT and income tax	VO14 VO20 VO21 VO22 VO30 VO31	Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/73) ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/96) CALCULATION OF INCOME IN ORDINARY MANNERS FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986) APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes TRADE UNIONS AND LABOUR ASSOCIATIONS OPERATING IN AGRICULTURE Calculation of VAT and income in the ordinary manner (art. 78, paragraph 8, Law 413/1991) FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991) MINIMUM TAXPAYERS - Calculation of VAT and incomes in the ordinary manner (art.3 paragraphs from 171 to 176 of Law n. 662/96)	Option	single operations 3 Revocation 4 1 Revocation 2



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IVA 26 PR/2005 SUMMARISING FORM
(Reserved for controlling entity or company)
PART VS

Form No.

PART VS		VAT REGISTRATION NUMBER	CODE LAST MONTH	REFUND REASON	TAX SURPLUS SET OFF
Sect. 1 - List of	VS1		2 3	4 5 6	,00,
companies in the group	VS2			,00	,00
group	VS3				,00
	VS4			00,	,00
	VS5				,00
	VS6			,00,	,00
	VS7			,00,	,00,
	VS8			,00,	,00
	VS9			,00	,00
	VS10				,00
	VS11			,00,	,00
	VS12			,00,	,00,
	VS13			,00	,00,
	VS14			,00	,00,
	VS15			,00	,00,
	VS16			,00	,00,
	VS17			,00	,00,
	VS18			,00	,00,
	VS19			,00	,00,
	VS20			,00,	,00,
	VS21			,00	,00,
	VS22			,00	,00,
	VS23			,00	,00,
	VS24			,00	,00,
	VS25			,00	,00,
	VS26			,00	,00,
	VS27			,00	,00,
	VS28			,00	,00,
	VS29			,00	,00,
	VS30			,00	,00,
	VS31			,00	,00,
	VS32			,00	,00,
	VS33			,00	,00,
	VS34			,00	,00,
	VS35			,00	,00,
	VS36			,00	,00,
	VS37			,00	,00,
	VS38			,00	,00,
	VS39			,00	,00,
	VS40			,00	,00,
	VS41			,00	
	VS42			,00	00,
	VS43			,00	00,
	VS44			,00	,00,
	VS45			,00	00,
2		I refund and number of persons to which to be reques	sted 1		,00
Sect. 2 - Summarising data		ber of persons who have taken part in the group pay		of wich, with concessions for exceptional events	2
- 3		ber of persons required to present guarantees		events	
Sect. 3 - Guarantees of	TOOL HAIR	parameter and to prosent guarantees			
he controlling company	VS60 Tax s	surplus of the group set off in the previous year (art.)	6, Ministerial Decree 13-12	:-79)	00



IVA 26 PR/2004 SUMMARISING FORM (Reserved for controlling entity or company) PARTS VV-VW-VY-VZ

PART VV		CREDITS	DEBTS		CREDITS	DEBTS
PERIODICAL TAX PAY-	VV1	.00	,00	VV7	.00	.00
MENTS OF GROUP	VV2	.00,	,00,	VV8	.00,	,00
	VV3	.00,	,00,	VV9	.00,	,00
	VV4	.00,	,00,	VV10	.00,	,00
	VV5	.00,	,00	VV11	.00,	,00
	VV6	.00.	.00	VV12	.00	.00.
PART VW PAYMENT OF ANNUAL	VW1	VAT relating to taxable op			DEBTS	CREDITS
TAX OF GROUP	VW2	VAT on certain types of or			.00,	
Sect. 1 - Calculation of VAT due (output	VW3	Output TAX (sum of lines	<u>'</u>		.00,	
tax) or input tax for		Deductible VAT			.00,	
the tax period			W4) OR CREDIT TAX (VW4 - VW3	3) 1	00	2 ,00
Sect. 2 - Calculation		·	· · · · · · · · · · · · · · · · · · ·	·	,00 DEBTS	
of output or input tax	VW20	to account	equested (art. 38-bis, paragraph 2)	and adjustments		CKEDITO
			003 IVA 26 PR Form set off in the F2	4 Form	,00, 00.	
			ne first 3 quarters of 2004 set off in		,00,	
			tion to the quarterly payments		,00,	
		Interest owed following am			,00,	
	VW26	Credit not request for refun returns of the companies no	d resulting from 2003 IVA 26 PR Fo	rm and from 2003 ments		
	VW27	Credits requested in previo	ous year, included in deduction follo	owing denial of th	ne office	.00
		· · · · · · · · · · · · · · · · · · ·	iodical payments and of the accour			.00,
		<u> </u>	nents, following amendment includir		erly interest, account	,00,
		Supplementary tax payme			•	,00,
			/5 column 2 + lines from VW26 to VW31) - (V	/W5 column 1 + lines	from VW20 to VW25)]	.00.
		or				
	VW33	OUTPUT TAX [(VW5 col. 1 + lines	from VW20 to VW25) - (VW5 col. 2 + lines from	n VW26 to VW31)]	.00	
	VW34	Tax credit used during the	annual return		100	.00
	VW36	Interest owed during the a	nnual return		.00	100
	VW38	TOTAL OUTPUT TAX (V	/W33 - VW34 + VW36)		.00	
PART VY	VY1	OUTPUT TAX (VAT to	pay)		,,,,	,00
CALCULATION OF OUTPUT	VY2	CREDIT TAX (INPUT VAT) to be apportion between lines V	74, VY5 and VY6	<u> </u>	,00
VAT OR GROUP TAX CRE-	VY3	Excess payments to be di	vided up between lines VY4, VY5 a	ınd VY6		,00
DIT	VY4	Amount of refund request				1 ,00
		of which to pay directly to	the concessionary			.00
	VY5	Amount intended to be de	ducted or to be set off			.00
	VY6	Amount transferred followi	ng option for fiscal consolidation			,00
PART VZ	VZ1	2002 deductible surplus inclu	ding it in deduction the following year			.00
DEDUCTIBLE GROUP SURPLU- SES (PREVIOUS YEAR)	VZ2	2003 deductible surplus includ		,00		
SIGNING THE FORM		VS VV VW VY	VZ Signature			