

# 2004

VAT RETURN FORMS FOR THE TAX YEAR 2003



Reserved for the Bank	or Poste Italiane	SpA								 
Protocol No.		·								
Submission date										
	COMPANY N	AME, T	RADIN	IG NA	ME or	SURN	IAME	AND	NAME	
	TAX CODE					1	ı		ı ı	



Information provided to citizens under Article 13 of Legislative Decree No. 196 of 2003 on the processing of personal data

Legislative Decree No. 196 of the 30<sup>th</sup> 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 set out below.

# Purposes of processing

The Ministry of the Economy and Finance and the Revenue Agency 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 in terms of 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 furnished to prevent the imposition 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 set out 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 which list may be viewed on request;
- the intermediaries, who if they take advantage of the right to appoint "data processors", must communicate this fact to the person concerned, furnishing details as to the identity of the data processors.

### Taxpayer rights

The person (taxpayer) concerned may, in terms of article 7 of Legislative Decree No. 196/2003, view his personal data at 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 by law, or to cancel it or oppose its processing, where it is being processed in contravention of the law.

### 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								

RETURN TYPE	Correction of existing return			Supplei	mentary return		7						
TAXPAYER'S DATA	VAT Registration		1 1 1	1 1 1	, , , , , ,			Craftsmin a pr	an enterpris ofessional re	es listed egister	Extra	ordinary admi or arrangeme	nistration ent
DAIA	Email address							di	TELI ialling code	EPHONE number	dial	FAX ling code nun	nber
	Reserved for non-resident p			gh a permaner	nt organisation								
	Tax code attributed to a per	manent orgar	nisation										
Individuals	Town (or foreign country)	of birth				Provinc	ce (initial)	day	Date of I		ır	Sex (cross the rel	elative box)
	Registered address	Town				Foreigr	n country	of residence	•	Foreign cou	intry code	M Province (initial	F ial)
	or (if different) Tax domicile	Suburb (Ha	mlet), street and r	number			V	AT registrat	tion number	in foreign stat	ie	ZIP code	
		·	·										
Taxpayers different from		Legal nature											
individuals		Town				Foreign	n country	of residence	<b>.</b>	Foreign co.	intry code	Province (initia	al)
	Registered office	TOWIT				i oreigi	r country v	orresidence		T Greigit cot	may code	r rovintoo (iiiliaa	
		Suburb (Hai	mlet), street and r	number			V	AT registrat	tion number	in foreign stat	е	ZIP (code)	
	T- 4	Town										Province (initia	al)
	Tax domicile (if different from the legal head office)	Suburb (Ha	mlet), street and r	number								ZIP (code)	
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									, ,	
DECLARANT DIFFERENT	Tax code of the subscriber	1 1	1 1 1 1	1 1	1 1 1	Appoi	intment c	ode Tax	code of dec	laring company	,	1 1 1	
FROM	Surname				N	lame						Sex (cross the re	
TAXPAYER (agent, liquidator, heir, etc.)	Date of birth day month year	Towr	n (or foreign countr	y) of birth								M Province (i	F
	Town (or foreign country) of	registered ad	ldress							Province (initi	al) ZIF	P code	
	Suburb (Hamlet), street a	nd number								Telephone			
										dialling code	numb	lei .	
		Art. 74 bis	Date of nor				or dea	the of the proc th of the taxpa month year	yer	Date of termi proce	nation of the dure	_	edure not yet concluded
			day mor	ith year		da		month yea	21		$\perp$		
SIGNATURE OF THE DECLARATION	Indicate the number of The relative boxes to the cor		are placed at the foo	ot of part VL	Signature								
SIGNATURE OF THE CONTROLLING BODY OR		, , , , , , , , , , , , , , , , , , , ,	,		Olgridadio								
COMPANY  OBLIGATION TO	Signature												
ELECTRONICALLY FILING	Tax code of the agent								С	.A.F. registrati	on no.		
Reserved for	Undertaking to subm	it electror	nically the com	nmunication	n prepared by	y the tax	payer						
agent	Undertaking to subm	nit electror	nically the tax	payer's con	nmunication	prepared	l by the	sender					
	Date of the undertaking	day mon	nth year	SIGN	ATURE OF A	GENT							
ENDORSEMENT OF CONFORMITY	Tax code of the person	in charge of	the C.A.F. or the	e professiona	al		ı	1 1					
Reserved for C.A.F. or for the professional	Endorsement is append	led as provi	ded for in art. 35	-				SIGNATU	IRE OF THE	PERSON IN PROFESS		OF THE C.A.F	OR THE
	or Legislative Decide 0	1 9 July 194	77, 110. 241										
TAX	Tax code of the profess		taypayer differe	unt									
CERTIFICATION Reserved for the	Tax code or VAT regist to auditor who has prep accounting records	ared the de	eclaration and ke	ept									
professional	Endorsement is append of Legislative Decree o	led as provided as 199	ded for in art. 36 97, no. 241						SIGNATU	RE OF THE PI	ROFESSIO	ONAL PERSO	N



TAX	CODI							

# PART VA INFORMATION RELATING TO THE ACTIVITY

Form No.



PART VA		To be compiled handled by the entit	y resulting from the extrao	rdinary operations								
NFORMATION AND DATA RELATING TO THE ACTIVITY		In the event of merger, demerger, etc. indicate	cate the VAT registration of mer	cered or demerged entity, of	etċ.							
CEATING TO THE ACTIVITY		The box must be crossed if the entity tran	nsformed continues an activity	for VAT purposes	2							
Sect. 1 - General analytical data	VA1	To be compiled handled by the assign	gnor in case of extraordina	ry operations								
analytical data		The box must be crossed if the taxpayer	has taken part in extraordinar	y operations	3							
		Reserved for the non-resident in case of	f passing from a tax repres	sentative to the direct id	dentifi	cation a	nd vice	e-versa	1			
		Indicate the VAT registration number of	the previously institute adop	ted	4							
	VA2	Indicate the activity performed code		ACTIVITY CODE 1								
		Apportion the total of purchases an		e following amounts:	-416		£					
	VA3	Depreciable goods	Non-depreciable capital goods	Goods designate the production of	of good	resale or ls and ser	vices	4 Ot	ner purc	hases an	d imports	3
		,00		,00			,00				7	,00
	VA4	The box must be crossed in case of sub	-supply operations				1					
		Reserved for liquidators and trusted	es (to be compiled only for	starting year of the pr	roced	ure)						
	VA5	The box must be crossed if the form refe	rs to activity of the first part o	f the year			1					
		Reserved for the savings managemen	t society (art. 8, Decree Law	351/2001)								
	VA6	Fund name				Banca	a d'Italia	numbe	er <sup>2</sup>	2		
Sect. 2 - Analytical		The section is to be completed only	if there is another special ı	egime, which requires	part \	/G to be	compl	eted				
data. Coexistence of several		The box must be crossed if the carried ou	exempts operations are occasi	onal or they deal exclusive	lv oper	ations pro	ovided fo	r	_			
special VAT systems.	VA20	by numbers 1 to 9 of art.10, which do not f						1				
Special cases	\/A 24	The box must be crossed if occasional sa	ales of used goods have been	made using the special m	arain s	vstem			_			
	VAZT	(Decree Law no. 41/1995)		J	. J	,		1				
Sect. 3 - Summary of	VA30	Intra-community operations	Sales of goods	1	,00	Perform	ance of s	ervices			),	00
data relating to all activities carried out	VA31	Intra-community purchases of goods	Taxable		,00	Tax		2			,(	00
ntra-community		Imports	Taxable		,00	Tax		-			,(	00
ransactions, imports,	VA33	Exports	M		,00							
exports and	\/A O 4	Transactions with the Republic of S						1				
ransactions with the Republic of San Marino		Total amount sales of goods to agents f	1					_				,00
'	VA35	Total amount of purchases of goods ma	ade without paying the tax	,	,00 wi	th payin	g the ta	X			,	,00
Sect. 4 - Data summary relating		Reserved for taxpayers who have bene-		•								
o all activities	VA40	Indicate the code taken from "Table of e	•	1				1 2				_
carried out	VA41	Increased considerations as a result of co	• •	ine								
		sectorial studies for 2002 (taxable and tax			44			,00			,	,00
	VA 40	Reserved for the indication of group cre	eat surplus to ex-controlling					2				
	VA42	Group credit surplus in relation to the year	to (Decree Lew 44/4005).	Amount which has	been	settleme	nt in 20	03			7	,00
	VA43	Special tax regime for used goods e The box must be crossed if, during 2003 the o within the marginal regime in terms of a	ordinary VAT regime was applied					1				
	VA44	Operations carried out in relation to co									,	,00



IAX	CODE							

**PART VB-VC-VD MINIMUM TAXPAYERS.** 

**EXPORTERS AND ASSOCIATED OPERATORS,** 

2003 Tax period TRANSFER OF VAT CREDIT (Art. 8 of Decree Law n. 351/2001) VB1 Indicate the volume of business or cross the box if there are no active operations PART VB MINIMIIM VB2 Total tax payable relating to all taxable operations TAXPAYERS VB3 Percentage to the flat-rate of the amount 73% 60% 84% Flat-rate tax (to be carried forward to line VL1) (line VB2 x percentage line VB3) **CEILING USED** 2003 TAX YEAR 2002 TAX YEAR **PART VC** 3 VOLUME OF BUSINESS 5 VOLUME OF BUSINESS 6 1 INTERNAL OR FOR INTRA-COMM. PURCHASES **EXPORTERS AND** ASSOCIATED OPERATORS VC1 ,00 ,00 ,00 .JAN PURCHASES AND IMPORTS ,00 00 00 00 00 WITHOUT THE APPLICATION VC2 FEB OF VALUE ADDED TAX ,00 ,00 ,00 ,00 ,00 ,00 VC3 MAR RELATING TO ALL ACTIVITIES CARRIED OUT ,00 ,00 ,00 ,00 ,00 ,00 VC4 APR ,00 ,00 VC5 MAY VC<sub>6</sub> JUN ,00 ,00 ,00 ,00 VC7 JULY ,00 ,00 ,00 ,00 VC8 **AUG** .00 00 .00 VC9 SEP ,00 ,00 ,00 ,00 VC10 OCT ,00 ,00 ,00 ,00 ,00 VC11 NOV .00 .00 ,00 VC12 DEC .00 ,00 VC13 TOTAL ,00 CEILING AVAILABLE AS OF 1 JANUARY 2003 VC14 CALENDAR 3 MONTHLY Method adopted for the calculation of the ceiling during 2003 VD1 TOTAL OF THE CREDIT TRANSFERRED ,00 **PART VD** TRANSFER OF VAT CREDIT ON TAX CODE AMOUNT TAX CODE AMOUNT THE PART OF SAVINGS 2 VD12 MANAGEMENT INSTITUTIONS VD2 ,00 00 (Art. 8 of Decree Law **VD13** ,00 VD3 n. 351/2001) VD14 00 VD4 ,00 Sect. 1 -VD15 VD5 ,00 Transferring company - List of ,00 **VD16** ,00 VD6 transferee **VD17** ,00 ,00 VD7 companies or VD18 organisations ,00 VD8 **VD19** ,00 VD9 VD20 ,00 **VD10** VD21 00 VD11 00 TAX CODE TAX CODE AMOUNT AMOUNT Sect. 2 - Transferee 2 VD31 ,00 **VD41** ,00 organisation or company - List of VD32 VD42 ,00 ,00 transferor companies VD33 **VD43** 00 00 VD34 ,00 VD44 ,00 VD35 ,00 VD45 ,00 VD36 ,00 **VD46** ,00 VD37 **VD47** VD38 **VD48** ,00 ,00 **VD39 VD49** ,00 ,00 VD40 VD50 00 VD51 TOTAL OF CREDITS RECEIVED VD52 Surplus credit from previous return (from VD56 of the declaration related the year 2002) ,00 VD53 Total of surplus (VD51+VD52) ,00 Amount used to reduce VAT payments ,00 VD54 Amount used to set off on F24 form ,00 VD55 Surplus credit VD56





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

Form N.



PART VE			1 TAXABLE %	<sub>2</sub> TAX
CALCULATION OF	VE1		.00 2	.00
BUSINESS VOLUME AND THE TAX RELATIVE TO	VE2	Transfer of goods to co-operatives and other entities referred to in art. 34	.00 4	,00,
TAXABLE OPERATIONS	VE3	paragraph 2 point c) listed in Table A, first part, attached to Presidential Decree	.00 7	,00,
Sect. 1 - Conferring of	VE4	633/72 and assignments of goods by exempt agriculturalists that they have		
agricultural products	VE5	exceeded the one-third limit (art. 34 paragraph 6), separated according to tax rate corresponding to compensation percentages, taking into account the variations	,00 7,5	
and transfer by exempt agriculturalists		referred to in art. 26, and relative tax		
(in the case of the limit	VE7		,00 9	,00,
being exceeded by more than a third)	VE8	TOTALS (sum of lines from VE1 to VE7)	,00 12,5	
more train a trina)	VE9	Variations and round-ups of the tax (indicate with a sign +/–)	00,	,00
				,00
Sect. 2 - Taxable		TOTAL (VE8 ±VE9)		,00
agricultural	VE20	raxable operations that are different from operations indicated in	,00 4	,00
operations (art. 34,		the section 1 separated according to tax rate, net after the variations	,00 10	,00
paragraph 1) and taxable commercial		in decrease, and relative taxes.	,00 20	,00
or professional		TOTALS (sum of lines from VE20 to VE22)	,00	,00,
operations		Variations and round-ups of the tax (indicate with a sign +/–)		,00,
	VE25	TOTAL (VE23 ±VE24)		,00
Sect. 3 - Other operations	VE30	Non-taxable operations referred to in paragraph 1, articles 8, point a) and b), 8-bis and 9, intra-		
operations	VL30	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	
	VE35	Sales of industrial gold and of pure silver, as well as operations relative to investment gold (art.10, n. 11) which have become taxable as a result of the choice made	.00	
	VE36	Non-taxable operations carried out towards earthquake victims	,00,	
		Operations carried out during the year but with VAT payable in subsequent years	,00	
		(minus) Operations carried out during previous year but with VAT payable in 2003	,00	
		(minus) Sales of depreciable goods and internal transfers	,00	
Sect. 4 - Volume of		TURNOVER (sum of lines VE8, VE23 and from VE30 to VE37 minus VE38 and VE39)	,00	
business and total tax		TOTAL TAX ON TAXABLE OPERATIONS (sum of lines VE10 and VE25) to be carried for		.00
	V = 1	TOTAL TAX ON TAXABLE OF ENGINEER (Sum of lines we to dried ve 25) to be carried to	1 TAXABLE %	<sub>2</sub> TAX
PART VF	VF1			_
TOTAL AMOUNT OF PURCHASES CARRIED OUT			,00 2	,00
IN THE NATIONAL TERRITORY, OF INTRA-			,00 4	,00
COMMUNITY PURCHASES AND IMPORTS	VF4	Taxable purchases and imports (excluded that referred to	,00 7	,00
	VF4	in lines VF16 and VF17) separated according to tax rate corresponding to compensation percentages, taking into	,00 7,5	
	VF5	account the variations referred to in art. 26, and relative tax	,00 8.5	,00
	VF6		,00 9	,00
	VF7		,00 10	,00,
	VF8		,00 12,5	,00
	VF9		,00 20	,00,
	VF10	TOTALS (sum of lines from VF1 to VF9)	,00,	.00,
	VF11	Purchases and imports carried out without the payment of tax (Art. 2, paragraph 2, Act n. 28/1997)	.00	
	VF12	Other non-taxable purchases, not subject to taxations and carried out under special tax regimes	,00	
	VF13	Exempt purchases (art. 10) and non-taxable imports	.00	
	VF14		,00	
	VF15		,00,	
	VF16	, , , , , , , , , , , , , , , , , , , ,	,00,	
	VF17	' ' '	.00	
	VF18	9 ,	.00,	
	VF19		.00	
	VF20		UU,	00
	VF21	,		,00
	VI"Z I	TOTAL TAX ON PURCHASES AND TAXABLE IMPORTS (VF10 ±VF20)		.00





# PART VG ADMISSIBLE DEDUCTIBLE VAT

Form N.



PART VG		CROSS THE BOX RELATING TO THE METHOD USED FOR THE CALC	ULATIONS OF ADMISSIBLE DEDUCTIBLE V	VAT
CALCULATION OF ADMISSIBLE DEDUCTIBLE		<ul> <li>base to base method for travel agencies</li> </ul>	(Sect. 1) 1	
VAT		<ul> <li>marginal method for used goods</li> </ul>	(Sect. 2) 2	
		activities carrying out exempt operations	(Sect. 3) 3	
		activity in the field of farm holidays	(Sect. 4) 4	
		associations operating in the agricultural sector	(Sect. 4) 5	
		concessionary tax regimes for travelling shoes and minor taxpayers	(Sect. 4) 6	
		special tax regime for agricultural concerns	(Sect. 5) 7	
Sect. 1 - Travel	VG1	Cost credit relating to the previous year (from line VG3 of the declaration re	elated the year 2002)	.00
agencies (art. 74	VG2	Gross taxable base		.00,
ter)		ОГ		
	VG3	Cost credit to be carried forward to the following year		.00
Sect. 2 - Special tax		Negative margin relating to the previous year (from VG22 of the declaration	on related the year 2002)	,00,
regime for used goods		Overall gross margin	on related the year 2002)	
(Decree Law				.00,
41/1995) <b>Sect. 3</b> - Exempt	VGZZ	Negative margin to be carried forward to the following year		,00
operations	VG30	If the exempt operations, referred to in line VE33, are occasional, or operat for by numbers from 1 to 9 of art. 10, which do not come under the activity are marginal to taxable operations, cross the box	·	
	VG31	Cross the box if the taxable operations are occasional	1	
	VGJ1	·	1	
	V000	and	1	2
		indicate the taxable amount and the tax relating to purchases allocated to taxab	100	,00
		Cross the box if exclusively exempt operations to be carried out in the year 2		
	VG34	Cross the box if the option referred to in art. 36 to be carried out in the year 2	1003	
	<b>VG35</b>	repreciable goods and internal exempt transfers  Operation non-subject as referred to in a	er pf the Exempt operations as referred to in an attains 10, n. 27-quinquies	Percentage of deduction (according the decimal
	4	.00	0 ,0	0 7 %
	VG36	VAT not discharged on purchases and imports as referred to in line VF11		.00
		Deductible VAT for purchases relating to the gold carried out by agents dis	etinguished	,00
	VG37	from producers and transformers as provided for by art. 19, paragraph 5 bis	_	.00
	VG38	Admissible deductible VAT		,00,
Coot 4 Flat rate		Businesses in the farm holidays sector (art. 5, Law 413/1991) - Admis	ssible deductible VAT	.00
Sect. 4 - Flat-rate calculation of tax or		Associations operating in the agriculture (art. 78, Law 413/1991) - A		.00,
reduction of taxable		Concessionary tax regimes for travelling shows and minor taxpayers (		,00
base			1 TAXABLE	<sub>2</sub> TAX
		Reduction of taxable base and of relating tax	,00	.00
Sect. 5 -		Treadstati of taxable base and of rotating tax	1 TAXABLE	2 TAX
Agricultural	VG50	Reserved for mixed agricultural enterprises - Total taxable different operation		
enterprises (art.34)	VG51	Reserved for co-operatives and other entities as referred to 2 par., point c) of a	,,,,,	ed members %
(411.01)	VG52	reserved for co-operatives and other entities as referred to 2 par., point c) or a	•	
	VG52			
		Taxable agricultural operations as referred to in section 1 and 2 of		
	VG54	part VE separated according to percentage of compensation, net of		
		the variation in decrease, for the calculation of the flat-rate	,00 7,5	
		deduction VAT		
	VG57		,00 9	,00
	VG58		,00 12,	5 ,00
		Variations and round-ups of the tax (indicate with a sign +/–)		,00
	VG60	TOTALS Algebraic sum of lines from VG52 to VG59	,00,	,00
	VG61	VAT deductible for operations referred to in line VG50 (for the co-operatives	·	,00,
	VG62	Deductible amount referred to sales, as well as intra-community, of agricult	· ·	
		paragraph, carried out in accordance with articles 8, 1 paragraph, 38 quate	er and 72	,00,
		TOTAL admissible deductible VAT (VG60+VG61+VG62)		,00,
Sect. 6 - Admissible		TOTAL adjustments (indicate with a sign +/-)		,00
deductible VAT	VG71	Admissible deductible VAT [(line VF 21 or VG38 or VG40 or VG41 or VG42	2 or VG63) ±VG70] to be carried forward to V	/L4 .00



1	1 1	100	1	1	1				i.

PARTS VJ-VH-VK
TAX ON CERTAIN TYPES OF OPERATIONS,
PERIODIC PAYMENTS,
CONTROLLING AND SUBSIDIARY COMPANIES



**EURC** 

PART VJ				TAXABLE 2	TAX
CALCULATION OF TAX ON CERTAIN TYPES OF OPERATIONS	VJ1		Vatican State City and from the ing purchases of industrial gold, pure silver al iphs 7 and 8 ex Decree Law 269/2003)	_	.00
I LIVINONO	VJ2		sits (art. 50-bis, par. 6, Decree Law n. 331/1		,00,
	VJ3	Purchases of goods and services on the	part of agents non-residing as provided for by	,00	,00
	VJ4	17, par. 3 Operations as referred to in art. 74, p	paragraph 1. lett. e)	,00	,00,
		Commission paid by travel agencies t		,,,,	,,,,
	VJ5	(art. 74-ter, paragraph 8)		,00	,00
	VJ6	Domestic purchases of goods as referr Law 269/2003)	red to in art. 74, par. 7 and 8 (art. 35 Decree	,00	,00
	VJ7		old 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	40, par. 4-bis, 5, 6 and 8 of Decree	and supply of services as provided for by art e Law n. 331/1993 (including purchases o s referred to in art. 74, paragraphs 7 and 8)		,00,
	VJ10	Imports of goods as referred to in art. without paying the VAT at custom (art		,00	,00
	VJ11	Imports of industrial gold and pure silve (art. 70, paragraph 5)	er without paying the VAT at custom	.00	.00
	VJ12	TOTAL TAX (sum of lines from VJ1 to V	VJ11) to be carried forward to VL2	,-3	,00
ART VH					
UMMARIZING		CREDITS	DEBTS	CREDITS	DEBTS
ERIODIC PAYMENTS	VH1	,00	.00	VH7 .00	.00,
OR ALL THE ACTIVITIES ARRIED OUT	VH2	.00	.00	VH8 .00	.00,
r	VH3	.00	.00	VH9 .00	,00,
EBTS AND CREDITS RANSFERRED TO	VH4	,00	.00	VH10	.00,
ONTROLLING AND	VH5	.00	.00	VH11 ,00	.00,
UBSIDIARY COMPANIES	VH6	.00	.00	VH12	.00,
QUADRO VK DINTROLLING AND JESIDIARY COMPANIES ect. 1 - Data relative to	VK1	VAT REGISTRATION NUMBER	LAST MONTH	COMPANY NAME	.00
e controlling company					
Sect. 2 - Calculation	VK20			us of input tax set off	,00,
f tax surplus	VK21	0 : :: 1 0 !!(0 : 1 ) !!(00)	,00 VK25 Surplu	s request for refund on the controlling company	,00,
	VK22	_	,00 <b>VK26</b> Tax c		,00,
	VK23		,00 <b>VK27</b> Quart	terly interest transferred	.00,
ect. 3 - Termination f control during the		VAT relating to taxable operations  VAT on certain types of operations			,00,
ear.		Admissible VAT deduction			,00,
eta relating to the eriod of control		Interest owed in relation to the quarte	arly navmente		.00,
		Interest owed in relation to the quart	chy payments		.00,
	VK35		nents		.00,
	VK36				.00,
	VK37				.00,
	-	Account re-accredited from the conti	rolling company		.00,
SIGNATURE OF THE CONTROLLING BODY OR COMPANY		nature	oming company		.00,







PART VL																DEBT	S				С	REDITS		
PAYMENT OF ANNUAL	VL1	VAT r	elating t	o taxab	le operat	tions (fr	om line	VE41 c	r from I	ine VB4	)								00					
TAX	VL2				of opera														00					
<b>Sect. 1 -</b> Calculation of VAT due (output	VL3	Outpu	t tax (sı	ım of lir	nes VL1	and VL	2)												00					
tax) or input tax for	VL4	Dedu	ctible V	/AT (fro	m line \	/G71)	•																0	0
the tax period	VL5	TAX F	AYABL	<b>.E</b> (VL3	– VL4)	OR CRI	DIT TA	X (VL4	– VL3)					1					00	2				0
Sect. 2 - Calculation																DEBT	S				С	REDITS	,0	
of output or input tax	VL20	Refun	ıds requ	uested (	during th	ne year	(art. 38	-bis, par	agraph	2)								-	00					
relating to all the activities carried out	VL21	Amou	nt of cr	edits tra	ansferre	d (*)													00					
activities carried out	VL22	VAT	redit re	sulting	from the	2002 r	eturn s	et off in	the F24	Form									00					
	VL23	VAT	redit re	sulting	from the	e first 3	quarters	s of 200	3 set of	f in the	F24 F	orm							00					
	VL24	Intere	st owed	l in rela	tion to th	ne quart	erly pay	ments											00					
	VL25	Intere	st owed	l followi	ng amen	ndment													00					
	VL26	Credi	t resulti	ng from	the 200	02 retur	n																.0	0
	VL27	Refun	ıds requ	uested i	n previo	us year	, includ	ed in de	duction	followir	ng den	ial of t	he of	fice									.0.	
	VL28	Tax cr	edit used	d in the p	eriodic pa	ayments	and of t	he accou	ınt, includ	led credit	s receiv	ed by s	saving	ıs ma	nagem	ent comp	anies						.0.	0
	VL29	Amou	nt of pe	riodic p	ayments	s, follow	ing ame	endment	include	d intere	st, qua	arterly	intere	est, a	ccoun								.0.	
	VL30	Amou	nt of de	ebts trai	nsferred	(*)																	.0	0
	VL31	Suppl	ementa	ıry tax p	payment	s																	.0	
	VL32	CREE	IT TAX	(INPU	T TAX) [	(VL5 co	olumn 2	+ lines	from V	_26 to \	/L31) -	- (VL5	colur	mn 1	+ line	s from	VL20	to VI	_25)]				.0	0
		or																						
	VL33	OUTP	UT TA	<b>K</b> [(VL5	col. 1 + lir	nes from	VL20 to	VL25) - (	VL5 col	2 + lines	from \	/L26 to	VL31	)]				.(	00					
	VL34	Тах с	redit us	ed duri	ng the a	annual r	eturn																.0	0
	VL35	Refun	ds rece	eived by	savings	manag	ement	compan	ies use	d durin	the a	innual	retur	'n									.0	0
	VL36	Intere	st owed	during	the ann	ual retu	rn												00					
	VL37	Input ta	ax ceded	d as prov	ided for b	by art. 8	of Decr	ee Law r	n. 351/2	001									00					
	VL38	TOTA	L OUTF	PUT TA	<b>X</b> (VL33	- VL34	- VL35	+ VL36	)										00					
	VL39	TOTA	L CREI	(AT TIC	(INPUT	TAX) (	VL32 - '	VL37)															.0	0
FILLED PARTS		VA	VB	VC	VD	VE	VF	VG	VJ	VH	VK	VI	L	VX	VC	) V:	3 '	VV	VW	/ VY	′	VZ		
PART VX																								ī
CALCULATION OF OUTPUT TAX (VAT TO BE	VX1	OUTF	UT TA	X (VA	T to pay	) or to	ransfe	r (*)															,0	<u>D</u>
PAID TAX) OR THE CREDIT TAX (INPUT TAX)	VX2	Credi	t tax (l	NPUT	<b>VAT)</b> (to	be app	ortion	betwee	n lines	VX4 ar	d VX5	i) <b>or t</b> o	o trai	nsfe	r (*)								,0	0
Taxpayers, who submit the return,	VX3	Exces	s paym	ent (to I	ре арро	ortioning	g betwe	en line	s VX4 a	and VX	5)												,0	0
comprising more than one form, must complete this only in	VX4	Amou	nt of ref	fund red	quested																		.0	0
form No. 01	VX5	Amou	nt inten	ded to	be dedu	cted or	to be se	et off															,0	_

<sup>(\*)</sup> The text in italics only pertains to controlling and subsidiary companies that take part in the group VAT payment referred to in article 73 u.c.





PART VO OPTIONS

Form N.



PART VO COMMUNICATION OF OPTIONS AND REVOCATIONS	VO1	Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option	1
Sect. 1 - Options, waivers and	VO2	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/99)	Option	1 Revocation 2
revocations for the purpose of VAT	VO3	Art. 34 - AGRICULTURE  - paragraph 6: Exempted or simplified agricultural - paragraph 11: Application of the ordinary VAT regime  paragraph 6  Waiver  1 Revocation 2	Option	paragraph 11 Revocation 4
	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
	VO8	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) Application of the analytical margin method paragraph 2  Options 1  Options 1	paragraph 6	paragraph 2 paragraph 6 sevocations 3 4
		INTRA-COMMUNITY SALES ON THE BASIS   Options	9 10 NL 9 10	11   12   13   14   15   PT   SM   AT   FI   SE   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
	VO13	Art. 10 - n. 11 - APPLICATION OF VAT TO SALES OF INVESTMENT GOLD  Seller: single operations Option 1	all operations	Intermediary: single operations Option 3
	VO14	Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1
Sect. 2 - Options and revocations for the purpose of	VO20	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/73)	Option	1 Revocation 2
income tax	VO21	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/96)	Option	1 Revocation 2
	VO22	APPLICATION OF "DUAL INCOME TAX" (Art. 5, Legislative Decree n. 466/1997)	Option	1
Sect. 3 - Options and revocations for both VAT and	VO30	APPLICATION OF THE DISPOSITIONS ACT N. 398/1991 Flat-rate calculation of VAT and of incomes	Option	1 Revocation 2
income tax purposes	VO31	TRADE UNIONS AND LABOUR ASSOCIATIONS OPERATIN IN AGRICULTURE Calculation of VAT and income in the ordinary way (art. 78, paragraph 8, Law 413/1991)	Option	1 Revocation 2
	VO32	FARM HOLIDAY - Calculation of VAT and income in the ordinary way (art. 5, Law 413/1991)	Option	1 Revocation 2
	VO33	MINIMUM TAXPAYERS - Calculation of VAT and incomes in the ordinary way (art.3 paragraphs from 171 to 176 of Law n. 662/96)	Option	1 Revocation 2
Sect. 4 - Options regarding tax on entertainments	VO40	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY WAY (art. 4, Presidential Decree 544/99	Option	1
Sect. 5 - Options regarding IRAP	VO50	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. 446/97 and subsequent modifications)	Option	1



TAX COL	DE			



IVA 26 PR/2004 SUMMARISING FORM (Reserved for controlling entity or company) Form N. PART VS

PART VS	VAT REGISTRATION NUMBER							3		CODE 2	LAST MONTH	REFUND AMMOUNT	REASON <sub>6</sub>	TAX SURPLUS SET OFF
Sect. 1 - List of	VS1											,00		,0
companies in the group	VS2											,00		,0
g p	VS3											,00		,0
	VS4											,00		,0
	VS5											,00		,0
	VS6											,00		,0
	VS7											,00		,0
	VS8											,00		,0
	VS9											,00		,0
	VS10											,00		,0
	VS11											,00		,0
	VS12											,00		,0
	VS13											,00		,0
	VS14											,00		,0
	VS15											,00		,0
	VS16											,00		,0
	VS17						i					,00		,0
	VS18											,00		,0
	VS19											,00		,0
	VS20											,00		,0
	VS21											,00,		,0,
	VS22											,00,		,0,
	VS23											,00,		,0,
	VS24											,00,		,0,
	VS25											,00,		,0,
	VS26											,00,		,0,
	VS27											,00,		,0,
	VS28											,00,		,0,
	VS29											,00,		,0
	VS30											,00,		,0
	VS31											,00,		,0
	VS32											,00,		,0
	VS33											,00,		,0
	VS34											,00		,0
	VS35		1									,00 00		.0
	VS36											,00,		,0
	VS37											,00,		,0
	VS38								1 1			00,		0,
	VS39											00,		,0
	VS40											00,		,0
	VS41		1						1 1			,00,		,0
	VS42											00,		,0
	VS43		1											,0
	VS44											.00,		,0
	VS45											.00,		,0
	VS50 Tot	tal ref	nd or 4	numbe	rofes	roons t	o uchi al-	to be	roquests d		1	00,	2	
ect. 2 -											1	,00 agents, with concessions for exc	entional events 2	
ımmarising data									oup payment			agento, with concessions for exc	opaoriai everiis	
ect. 3 - Guarantees the controlling mpany	VS52 Number of persons is required to present guarantees  SS  VS60 Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13-12-79)								,0					





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



PART VV		CREDITS	DEBTS		CREDITS	DEBTS	
PERIODI TAX PAYMENTS	VV1	.00	.00	VV7	.00		.00
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		.00	.00		DEBTS	CREDITS	.00
PAYMENT OF ANNUAL	VW1	VAT relating to taxable operation	ns		.00		
FAX OF GROUP Sect. 1 - Calculation	VW2	VAT on certain types of operatio			,00		
of VAT due (output	VW3	Output TAX (sum of lines VW1	,00				
ax) or input tax for	VW4	Deductible VAT		.00			
he tax period		TAX PAYABLE (VW3 – VW4) (	OR CREDIT TAX (VW4 – VW3)	1	.00	2	.00
Sect. 2 - Calculation of	*****				DEBTS	CREDITS	,00
output or input tax	\/\\/20	Defined during the year requester	d (art. 38-bis, paragraph 2) and adjus	tmonte to account		CREDITS	
		· · · · · · · · · · · · · · · · · · ·	a (art. 30-bis, paragraph 2) and adjus 26 PR Form set off in the F24 Form	,00,			
			.00				
		VAT credit resulting from the first					
		Interest transferred in relation to t					
		Interest owed following amendme					
	VW26	Credit not request for refund resulti returns of the companies not part		,00			
	VW27	Credits requested in previous year		,00			
	VW28	Tax credit used in the periodic pa		,00			
	VW29	Amount of periodic payments, follow		,00			
	VW31	Supplementary tax payments		,00			
	VW32	CREDIT TAX (NPUT TAX) [(VW5 column 2		,00			
		or					
	VW33	OUTPUT TAX [(VW5 col. 1 + lines from	VW20 to VW25) - (VW5 col. 2 + lines fro	m VW26 to VW31)]	.00		
	VW34	Tax credit used during the annua	al return				.00
	VW36	Interest owed during the annual re	eturn		.00		
	VW38	TOTAL OUTPUT TAX (VW33 - V	/W34 + VW36)		,00,		
PART VY	VY1	OUTPUT TAX (VAT to pay)		,00			
CALCULATION OF OUTPUT	VY2	Credit tax (INPUT VAT) to be ap			,00		
VAT OR GROUP TAX CREDIT	VY3	Excess payments to be apportion	•			,00	
	VY4	Amount of refund request		1	,00		
		of which to pay directly to the co	ncessionary		2	.00	
	VY5	Amount intended to be deducted					
PART VZ DEDUCTIBLE GROUP SURPLUSES (PREVIOUS YEAR)	VZ1	2001 deductible surplus including it in		.00			
	VZ2	2002 deductible surplus including it is		.00,			
	VZZ	2002 deductible surplus il iciuding it il	r deduction the following year (from line	7 V 14 OI 2002 SUITIITI	anong IOIII)		.00
SIGNING THE FORM	0.						
	Si	gnature					