



REVENUE AGENCY

2004

**MA**

**VAT RETURN FORMS  
FOR THE TAX YEAR 2003**









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

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**PART VB**  
MINIMUM  
TAXPAYERS

<b>VB1</b>	Indicate the volume of business or cross the box if there are no active operations	1		2		.00
<b>VB2</b>	Total tax payable relating to all taxable operations					.00
<b>VB3</b>	Percentage to the flat-rate of the amount	73%		60%		84%
<b>VB4</b>	Flat-rate tax (to be carried forward to line VL1) (line VB2 x percentage line VB3)					.00

**PART VC**

EXPORTERS AND ASSOCIATED OPERATORS  
PURCHASES AND IMPORTS WITHOUT THE APPLICATION OF VALUE ADDED TAX RELATING TO ALL ACTIVITIES CARRIED OUT

		CEILING USED		2003 TAX YEAR		2002 TAX YEAR	
		1 INTERNAL OR FOR INTRA-COMM. PURCHASES	2 FOR IMPORTS	3 VOLUME OF BUSINESS	4 EXPORTS	5 VOLUME OF BUSINESS	6 EXPORTS
<b>VC1</b>	JAN	.00	.00	.00	.00	.00	.00
<b>VC2</b>	FEB	.00	.00	.00	.00	.00	.00
<b>VC3</b>	MAR	.00	.00	.00	.00	.00	.00
<b>VC4</b>	APR	.00	.00	.00	.00	.00	.00
<b>VC5</b>	MAY	.00	.00	.00	.00	.00	.00
<b>VC6</b>	JUN	.00	.00	.00	.00	.00	.00
<b>VC7</b>	JULY	.00	.00	.00	.00	.00	.00
<b>VC8</b>	AUG	.00	.00	.00	.00	.00	.00
<b>VC9</b>	SEP	.00	.00	.00	.00	.00	.00
<b>VC10</b>	OCT	.00	.00	.00	.00	.00	.00
<b>VC11</b>	NOV	.00	.00	.00	.00	.00	.00
<b>VC12</b>	DEC	.00	.00	.00	.00	.00	.00
<b>VC13</b>	TOTAL	.00	.00	.00	.00	.00	.00

<b>VC14</b>	CEILING AVAILABLE AS OF 1 JANUARY 2003	1		.00	
	Method adopted for the calculation of the ceiling during 2003	2	CALENDAR	3	MONTHLY

**PART VD**

TRANSFER OF VAT CREDIT ON THE PART OF SAVINGS MANAGEMENT INSTITUTIONS (Art. 8 of Decree Law n. 351/2001)

**Sect. 1 -**  
Transferring company - List of transferee companies or organisations

<b>VD1</b>	TOTAL OF THE CREDIT TRANSFERRED					.00
		TAX CODE	AMOUNT	TAX CODE	AMOUNT	
<b>VD2</b>	1		.00	<b>VD12</b>	1	.00
<b>VD3</b>	2		.00	<b>VD13</b>	2	.00
<b>VD4</b>			.00	<b>VD14</b>		.00
<b>VD5</b>			.00	<b>VD15</b>		.00
<b>VD6</b>			.00	<b>VD16</b>		.00
<b>VD7</b>			.00	<b>VD17</b>		.00
<b>VD8</b>			.00	<b>VD18</b>		.00
<b>VD9</b>			.00	<b>VD19</b>		.00
<b>VD10</b>			.00	<b>VD20</b>		.00
<b>VD11</b>			.00	<b>VD21</b>		.00

**Sect. 2 -** Transferee organisation or company - List of transferor companies

		TAX CODE	AMOUNT	TAX CODE	AMOUNT
<b>VD31</b>	1		.00	<b>VD41</b>	1
<b>VD32</b>	2		.00	<b>VD42</b>	2
<b>VD33</b>			.00	<b>VD43</b>	
<b>VD34</b>			.00	<b>VD44</b>	
<b>VD35</b>			.00	<b>VD45</b>	
<b>VD36</b>			.00	<b>VD46</b>	
<b>VD37</b>			.00	<b>VD47</b>	
<b>VD38</b>			.00	<b>VD48</b>	
<b>VD39</b>			.00	<b>VD49</b>	
<b>VD40</b>			.00	<b>VD50</b>	

<b>VD51</b>	TOTAL OF CREDITS RECEIVED	1	.00
<b>VD52</b>	Surplus credit from previous return (from VD56 of the declaration related the year 2002)		.00
<b>VD53</b>	Total of surplus (VD51+VD52)		.00
<b>VD54</b>	Amount used to reduce VAT payments		.00
<b>VD55</b>	Amount used to set off on F24 form		.00
<b>VD56</b>	Surplus credit		.00















