

ANNUAL COMMUNICATION OF VAT DATA

Act No. 675 of 1996 introduced a new system of protection in relation to the processing of 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.

Information provided to citizens under Article 10 of Act No. 675 of 1996 on the processing of personal data

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, withholding agents, 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 furnished to other public entities (such as Municipalities, I.N.P.S. [the National Institute of Social Security]) in order to carry out their respective institutional functions, within the limits established by the law and the regulations,

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 communication may be delivered to an intermediary provided for by legislation (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 Act No. 675 of 1996 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.*

Rights of the person concerned

The person concerned may 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.

The information provided herein under Article 10 of Act No. 675 of 1996, is given generally on behalf of all the data controllers referred to above.



ANNUAL COMMUNICATION
OF VAT DATA

COMPANY NAME, TRADING NAME or SURNAME AND NAME

TAX CODE

**Sec. I
GENERAL
INFORMATION**

Fiscal year

- TAXPAYER -

VAT registration no.

Activity code

Separate accounting

Communication by a company belonging to a VAT group

Special occurrences

- DECLARANT (COMPLETE IF DIFFERENT FROM THE TAXPAYER) -

Tax code

Appointment code

Tax code of the
declarant company

**Sec. II
INFORMATION
RELATING TO
TRANSACTIONS
CARRIED OUT**

- ASSET TRANSACTION -

CD1 Total of the asset transactions (net of VAT)

1 .00

of which: non-taxable transactions

2 .00

exempt transactions

3 .00

intra-community sale of goods

4 .00

- LIABILITY TRANSACTIONS-

CD2 Total liability transactions (net of VAT)

1 .00

of which: non-taxable purchases

2 .00

exempt purchases

3 .00

intra-community purchases of goods

4 .00

- IMPORTS OF INDUSTRIAL GOLD AND PURE SILVER WITHOUT PAYING VAT ON ENTRY INTO CUSTOMS-

CD3 Tax amount

1 .00

Tax

2 .00

**Sec. III
DETERMINING
THE OUTPUT OR
INPUT VAT**

CD4 VAT payable

.00

CD5 VAT deducted

.00

CD6 Output VAT

1 .00

or input VAT

2 .00

**SIGNATURE OF THE
COMMUNICATION**

Signature

**UNDERTAKING TO
SUBMIT
ELECTRONICALLY
Reserved for the
intermediary**

Tax code of the intermediary

C.A.F.
registration no.

Undertaking to submit electronically the communication prepared by the taxpayer

Undertaking to submit electronically the taxpayer's communication prepared by the sender

Date of the
undertaking

day month year

**SIGNATURE OF THE
INTERMEDIARY**