



# MODELLO IVA 2016

Periodo d'imposta 2015

Revenue  
Agency

Disclosure on the processing of personal data pursuant to art. 13 of Legislative Decree no. 196/2003 on the protection of personal data

***With this disclosure, the Revenue Agency explains how it uses the collected data and the rights to which the interested party is entitled. In fact, Legislative Decree no. 196/2003, the "Personal Data Protection Code," establishes a system of guarantees protecting the processing operations carried out on personal data.***

## Purpose of the processing

The data provided with this form will be processed by the Revenue Agency exclusively for the purposes of payment, verification, and collection of taxes.

They may be disclosed to public or private subjects in accordance with the provisions of the Personal Data Protection Code (art. 19 of Legislative Decree no. 196 del 2003). They may also be published following the procedures provided for by the combined provisions of art. 69 of D.P.R. no. 600 of 29 September 1973, as amended by law no. 133 of 6 August 2008, and art. 66-bis of D.P.R. no. 633 of 26 October 1972.

## Providing the data

The required data must mandatorily be furnished in order to be able benefit from the provisions regarding the VAT declaration.

The provision of untruthful data may result in administrative and, in some cases, criminal sanctions. The provision of a telephone or cellphone number, fax number, or e-mail address is optional, and allows you to receive, free of charge from the Revenue Agency, information and updates on deadlines, new features, obligations, and services being offered.

## Processing methods

The data acquired using the declaration form shall be processed by prevalently computerized methods, using logic that fully responds to the purposes to be pursued, also by means of verifications with other data in the possession of Revenue Agency or of other subjects, in compliance with the security measures provided for by the Personal Data Protection Code.

The form may be delivered to intermediaries as identified by law (tax assistance centres, trade associations, and professionals), which shall process the data exclusively for the purpose of transmitting the form to Revenue Agency.

## Data controller

Revenue Agency and the intermediaries – the latter for the sole activity of transmission in accordance with the provisions of Legislative Decree no. 196 of 2003 – take on the qualification as "data controller" when the data are placed at their disposal and under their direct control.

## Data processors

The data processor may rely on appointed "processors." In particular, Revenue Agency relies on Sogei S.p.a., the technological partner entrusted with managing the tax register's information system, as its outside data processor.

The list of processors is available at the Revenue Agency.

The intermediaries, where they are empowered to appoint processors, must make their identification data known to the data subjects.

## Rights of the data subject

Without prejudice to the procedures, already established by sectoral regulations, for notifications of variation of data and for supplements to the declaration and/or notification forms, the data subject (art. 7 of legislative decree no. 196 of 2003) may access his/her personal data to verify their use, or, where applicable, to correct and update them within the limits provided for by law, or to erase them or oppose their processing if they have been processed unlawfully.

These rights may be exercised by request addressed to:

Revenue Agency, Via Cristoforo Colombo 426 c/d – 00145 Rome

## Consent

Revenue Agency, as a public entity, is not required to obtain the data subjects' consent in order to process their personal data.

Intermediaries are not required to obtain the data subjects' consent for the processing of data, since the processing is provided for by law.

***This information notice is provided in general for all the data controllers indicated above.***

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<b>RETURN TYPE</b>	Correction of existing return <input type="checkbox"/>		Supplementary return in favour <input type="checkbox"/>		Supplementary return <input type="checkbox"/>	
<b>SUPPLEMENTARY RETURN</b>	VAT NUMBER <input type="text"/>		Craftsman enterprise listed in a professional register <input type="checkbox"/>		Extraordinary administration or arrangement <input type="checkbox"/>	
	Email address <input type="text"/>		TELEPHONE OR MOBILE PHONE DIALLING CODE <input type="text"/>		FAX NUMBER DIALLING CODE <input type="text"/>	
<b>Individuals</b>	Surname <input type="text"/>		Name <input type="text"/>		Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>	
	Date of birth giorno <input type="text"/> mese <input type="text"/> anno <input type="text"/>		Town (or foreign Country) of birth <input type="text"/>		Province (initial) <input type="text"/>	
<b>Taxpayers different from individuals</b>	Name or company name <input type="text"/>				Legal nature <input type="text"/>	
<b>DECLARANT DIFFERENT FROM TAXPAYER (agent, official receiver, heir, etc.)</b>	Tax code of the subscriber <input type="text"/>		Appointment code <input type="text"/>		Tax code of declaring company <input type="text"/>	
	Surname <input type="text"/>		Name <input type="text"/>		Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>	
	Date of birth giorno <input type="text"/> mese <input type="text"/> anno <input type="text"/>		Town (or foreign Country) of birth <input type="text"/>		Province (initial) <input type="text"/>	
	Art. 74 bis <input type="checkbox"/>		Date of nomination day <input type="text"/> month <input type="text"/> year <input type="text"/>		Starting date of the procedure or death of the taxpayer day <input type="text"/> month <input type="text"/> year <input type="text"/>	
<b>SIGNATURE OF THE RETURN</b>	Indicate the number of forms <input type="text"/>					
	The relative boxes to the completed parts are placed at the foot of part VL <input type="checkbox"/>					
	Sending of electronic notice to intermediary <input type="checkbox"/>		Code <input type="text"/>			
	Particular situations <input type="checkbox"/>		Signature <input type="text"/>			
<b>SIGNATURE OF THE CONTROLLING BODY OR COMPANY</b>	Signature <input type="text"/>					
<b>ENDORSEMENT OF CONFORMITY Reserved for C.A.F. or for the professional</b>	Tax code of the person in charge of the C.A.F. <input type="text"/>		Tax code of the C.A.F. <input type="text"/>			
	Tax code of the professional <input type="text"/>		Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997		SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL <input type="text"/>	
<b>SIGNATURE OF ACCOUNTS AUDITING BODY</b>	Subject <input type="checkbox"/>	Tax code <input type="text"/>		SIGNATURE <input type="text"/>		
	Subject <input type="checkbox"/>	Tax code <input type="text"/>		SIGNATURE <input type="text"/>		
	Subject <input type="checkbox"/>	Tax code <input type="text"/>		SIGNATURE <input type="text"/>		
	Subject <input type="checkbox"/>	Tax code <input type="text"/>		SIGNATURE <input type="text"/>		
	Subject <input type="checkbox"/>	Tax code <input type="text"/>		SIGNATURE <input type="text"/>		
	Subject <input type="checkbox"/>	Tax code <input type="text"/>		SIGNATURE <input type="text"/>		
<b>UNDERTAKING TO ELECTRONIC SUBMISSION</b>	Tax code of the intermediary <input type="text"/>					
	Undertaking to submit electronically the return <input type="checkbox"/>					
	Reception of notice electronically <input type="checkbox"/>					
<b>Reserved for intermediary</b>	Date of the undertaking day <input type="text"/> month <input type="text"/> year <input type="text"/>		SIGNATURE OF INTERMEDIARY <input type="text"/>			



## PARTS VC-VD EXPORTERS AND ASSOCIATED OPERATORS, TRANSFER OF VAT CREDIT (Art. 8 of Decree Law n. 351/2001)

Form No.

1

2

## PART VC

PART VC		CEILING USED		2015 TAX YEAR		2014 TAX YEAR		
EXPORTERS AND ASSOCIATED OPERATORS		1 INTERNAL OR FOR INTRA-COMM. PURCHASES.	2 FOR IMPORTS	3 BUSINESS TURNOVER	4 EXPORTS	5 BUSINESS TURNOVER	6 EXPORTS	
	VC1 JAN	,00	,00	,00	,00	,00	,00	
PURCHASES AND IMPORTS	VC2 FEB	,00	,00	,00	,00	,00	,00	
WITHOUT THE APPLICATION OF	VC3 MAR	,00	,00	,00	,00	,00	,00	
VALUE ADDED TAX RELATING	VC4 APR	,00	,00	,00	,00	,00	,00	
TO ALL ACTIVITIES	VC5 MAY	,00	,00	,00	,00	,00	,00	
CARRIED OUT	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 JANUARY 2015						1	,00
	Method adopted for the calculation of the ceiling during 2015				2	CALENDAR	3	MONTHLY

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

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

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

	TAX CODE	AMOUNT		TAX CODE	AMOUNT
VD31		,00	VD41		,00
VD32		,00	VD42		,00
VD33		,00	VD43		,00
VD34		,00	VD44		,00
VD35		,00	VD45		,00
VD36		,00	VD46		,00
VD37		,00	VD47		,00
VD38		,00	VD48		,00
VD39		,00	VD49		,00
VD40		,00	VD50		,00

<b>VD51</b>	TOTAL OF CREDITS RECEIVED	1	,00
<b>VD52</b>	Surplus credit from previous return (from VD56 of the return related the year 2014)		,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





**SECT. 3 - CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT****VF30 METHOD USED FOR CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT**

* travel agencies	1		* associations operating in the agricultural sector	5	
* used goods	2		* travelling shows and minor taxpayers	6	
* exempt operations	3		* connected agricultural activities	7	
* farm holidays	4		* agricultural business	8	

**SECT. 3-A Exempt operations**

		Taxable amount		Tax	
<b>VF31</b>	Purchases classed as occasional taxable operations	1		2	
			,00		,00
<b>VF32</b>	Cross the box if exclusively exempt operations to be carried out in the year 2015	1			
<b>VF33</b>	Cross the box if the option referred to in art. 36 bis to be carried out in the year 2015	1			
<b>Data for the calculation of deduction percentage</b> 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      Exempt operations as referred to in art. 10, n. 27-quinquies      Depreciable goods and internal exempt transfers					
1		2		3	
	,00		,00		,00
<b>VF34</b>	Operation non-subject	5		6	
			,00		,00
	Operation non-subject as referred to in art 74, par. 1	6		7	
			,00		,00
	Exempt operations as per art. 19, par. 3, lett. a.bis)	7		8	
			,00		,00
	Operations as per articles 7 through 7-septies with no deduction entitlement	8		9	
					%
<b>VF35</b>	VAT not discharged on purchases and imports as referred to in line VF12				,00
<b>VF36</b>	Deductible VAT for purchases relating to the gold carried out by agents distinguished from producers and transformers as provided for by art. 19, paragraph 5 bis				,00
<b>VF37</b>	<b>Admissible deductible VAT</b>				,00

**SECT. 3-B Agricultural business (art.34)**

	1	TAXABLE AMOUNT	2	TAX
<b>VF38</b>	<b>Reserved for mixed agricultural business - Total taxable different operations</b>			
<b>VF39</b>		,00		,00
<b>VF40</b>		,00	2	,00
<b>VF41</b>		,00	4	,00
<b>VF42</b>		,00	7	,00
<b>VF43</b>	Taxable agricultural operations as referred to in section 1 and 2 of part VE separated according to percentage of compensation, net of the variation in decrease, for the calculation of the flat-rate deduction VAT	,00	7.3	,00
<b>VF44</b>		,00	7.5	,00
<b>VF45</b>		,00	8.3	,00
<b>VF46</b>		,00	8.5	,00
<b>VF47</b>		,00	8.8	,00
<b>VF48</b>		,00	12.3	,00
<b>VF48</b>	Tax adjustments and roundings (indicate with +/- sign)			
<b>VF49</b>	<b>TOTALS</b> Algebraic sum of lines from VF39 to VF48			
		,00		,00
<b>VF50</b>	VAT deductible for operations referred to in line VF38			
				,00
<b>VF51</b>	Deductible amount referred to sales, as well as intra-community sales, of agricultural product as referred to art. 34, paragraph 1, carried out in accordance with article 8, paragraph 1, articles 38 quater and 72			
				,00
<b>VF52</b>	<b>TOTAL admissible deductible VAT (VF49+VF50+VF51)</b>			
				,00

**SEZ. 3-C**  
Casi particolari

<b>Occasional carrying out of exempt operations or taxable operations</b>	
If the exempt operations carried out are occasional or relate solely to operations stipulated in numbers 1 to 9 of article 10 and do not fall within the normal sphere of activity of the business or are accessory to taxable operations, cross the box	
<b>VF53</b>	1 <input type="checkbox"/>
Cross the box if the taxable operations carried out are occasional	
	2 <input type="checkbox"/>
<b>VF54</b>	1 <input type="checkbox"/>
<b>Reserved for agricultural business</b>	
<b>VF55</b>	Occasional operations falling within the regime provided for by article 34-bis for connected agricultural activities
	1 Taxable amount 2 Tax
	,00 ,00

**SECT. 4**  
Admissible deductible VAT

<b>VF56</b>	<b>TOTAL adjustments</b> (indicate with a sign +/-)		,00
<b>VF57</b>	<b>Admissible deductible VAT</b>		,00

	Data regarding transferee or customer		
	V.A.T. registration no.		
VI1	1		Progressive number
	2		
VI2	1		3
	2		
VI3	1		3
	2		
VI4	1		3
	2		
VI5	1		3
	2		
VI6	1		3
	2		



<b>PART VH</b>	<b>CREDITS</b>		<b>DEBTS</b>		<b>Correction</b>	<b>CREDITS</b>		<b>DEBTS</b>		<b>Correction</b>
<b>PERIODIC PAYMENTS</b>	VH1	.00	VH2	.00		VH7	.00	VH8	.00	
<b>Sect. 1 - Summary of periodic payments for all the activities carried out or credits and debts transferred to controlling and controlled companies</b>	VH2	.00	VH3	.00		VH9	.00	VH10	.00	
	VH3	.00	VH4	.00		VH11	.00	VH12	.00	
	VH4	.00	VH5	.00						
	VH5	.00	VH6	.00						
	VH6	.00								
					<b>Method</b>					
	VH13 Advance payment owed					VH14 Subcontractors as per article 74, paragraph 5				
<b>Sect. 2 - Payment for EU automobile registrations</b>	VH20	.00	VH21	.00		VH22	.00	VH23	.00	
	VH24	.00	VH25	.00		VH26	.00	VH27	.00	
	VH28	.00	VH29	.00		VH30	.00	VH31	.00	
<b>PART VK</b>	<b>DATA OF CONTROLLING COMPANY</b>									
<b>CONTROLLING AND CONTROLLED COMPANY</b>										
<b>Sect. 1 - General data</b>	VK1	VAT number				Last month of control	Company name			
	VK2	Code								
<b>Sect. 2 - Calculation of tax surplus</b>	VK20	Total of credits transferred			.00	VK24	Surplus of credit tax set off			.00
	VK21	Total of debts transferred			.00	VK25	Surplus request for refund on the controlling company			.00
	VK22	Debt tax surplus (VK21-VK20)			.00	VK26	Tax credits used			.00
	VK23	Credit tax surplus (VK20-VK21)			.00	VK27	Quarterly interest transferred			.00
<b>Sect. 3 - Termination of control during the year</b> Data relating to the period of control	VK30	Output VAT								.00
	VK31	Deductible VAT								.00
	VK32	Interest owed in relation to the quarterly payments								.00
	VK33	Tax credit used in the periodic payments								.00
	VK34	Payments following correction								.00
	VK35	Supplementary tax payments								.00
	VK36	Account re-accredited from the controlling company								.00
<b>SIGNATURE OF THE CONTROLLING ENTITY OR COMPANY</b>	Signature									



VT1	Division of taxable operations carried out regarding end consumers and holders of VAT numbers	Total taxable operations	1	2	
		Taxable operations regarding end consumers	3	Tax	4
		Taxable operations regarding holders of VAT numbers	5	Tax	6
		Taxable operations regarding end consumers		Tax	
VT2	Abruzzo	1		2	
VT3	Basilicata				
VT4	Bolzano				
VT5	Calabria				
VT6	Campania				
VT7	Emilia Romagna				
VT8	Friuli Venezia Giulia				
VT9	Lazio				
VT10	Liguria				
VT11	Lombardy				
VT12	Marche				
VT13	Molise				
VT14	Piedmont				
VT15	Apulia				
VT16	Sardinia				
VT17	Sicily				
VT18	Tuscany				
VT19	Trento				
VT20	Umbria				
VT21	Aosta Valley				
VT22	Veneto				

(\*) 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



TAX CODE

## PART VO OPTIONS

Revenue  
Agency

Form No.

## PART VO

### **Sect. 1 - Options, waivers and revocations for the purpose of VAT**

VO1	Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option	1																														
VO2	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/1999)	Option	1		Revocation	2																											
VO3	AGRICULTURE	Waiver	1		Revocation	2																											
	– Art. 34, paragraph 6: Subjects exempted																																
	– Art. 34, paragraph 11: Application of the ordinary VAT regime	Option	3		Revocation	4																											
	– Art. 34-bis: Application of the ordinary VAT regime	Option	5		Revocation	6																											
VO4	Art. 36 - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Optrion	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																											
VO7	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	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995)	Options	1		paragraph 2	2		paragraph 3	3		paragraph 6	Revocations	4		paragraph2	5		paragraph 6	5														
VO10	INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (art. 41, DECREE LAW 331/1993)	Options	1	BE	2	DE	3	DK	4	EL	5	ES	6	FR	7	GB	8	IE	9	LU	10	NL	11	PT	12	SM	13	AT	14	FI	15	SE	
			16	CY	17	EE	18	LV	19	LT	20	MT	21	PL	22	CZ	23	SK	24	SI	25	HU	26	BG	27	RO	28	HR					
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15																
VO11		Revocations	16	17	18	19	20	21	22	23	24	25	26	27																			
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 TRANSFERS OF INVESTMENT GOLD	single operations	Transferor	Options	1		2		all operations	Revocation	3		single operations	Intermediary	Option	4																	
VO14	Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1		Revocation	2																											
VO15	VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)	Option	1		Revocation	2																											
VO20	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option	1		Revocation	2																											
VO21	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option	1		Revocation	2																											
VO22	CALCULATION OF INCOME IN ORDINARY MANNER FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	Option	1		Revocation	2																											
VO23	CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL BUSINESS (article 1, paragraph 1093, Law no. 296 of 27.12.2006)	Option	1		Revocation	2																											
VO24	CALCULATION OF INCOME FOR COMPANIES COSTITUITED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Option	1		Revocation	2																											
VO25	CALCULATION OF INCOME IN THE ORDINARY MANNER FOR CONNECTED AGRICULTURAL ACTIVITIES (article 1, paragraph 423, Law no. 266 of 23.12.2005)	Option	1		Revocation	2																											

## Sez. 2 - Opzioni e revoche agli effetti delle imposte sui redditi

<b>Sect. 3</b> - Options and revocations for both VAT and income tax purposes	<b>VO30</b>	APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option	<input type="checkbox"/>	Revocation	<input type="checkbox"/>
	<b>VO31</b>	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	<input type="checkbox"/>	Revocation	<input type="checkbox"/>
	<b>VO32</b>	FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991)	Option	<input type="checkbox"/>	Revocation	<input type="checkbox"/>
	<b>VO33</b>	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 through 89, law no. 190/2014)	Option	<input type="checkbox"/>		
	<b>VO34</b>	TAX ADVANTAGES FOR YOUNG ENTREPRENEURS AND REDUNDANCY WORKERS (article 27, paragraphs 1 and 2, Decree Law no. 98/2011)	Option	<input type="checkbox"/>		
<b>Sect. 4</b> - Options and revocation regarding tax on entertainment	<b>VO40</b>	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNER (art. 4, Presidential Decree 544/1999)	Option	<input type="checkbox"/>	Revocation	<input type="checkbox"/>
<b>Sect. 5</b> - Options and revocation regarding IRAP	<b>VO50</b>	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	<input type="checkbox"/>	Revocation	<input type="checkbox"/>



TAX CODE

\_\_\_\_\_

Revenue  
Agency

**VAT 26 PR/2014 SUMMARISING PROSPECTUS**  
(Reserved for controlling entity or company)  
**PART VS** Form No. \_\_\_\_\_

Form No.

1

2

## PART VS

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

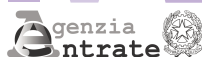
REFUND DURING THE YEAR											
Amount											
Non-operating company											
Last month											
Code											
VAT number											
1					2	3	4	5	6		
VS1					2	3	4	5	6		
ANNUAL REFUND											
Credit surplus set off				Guarantee waiver				Reason			
Amount				Priority reimbursement				Tax for the operations pursuant to art. 17-ter			
7					8	9	10	11	12		
VS2					8	9	10	11	12		
1					2	3	4	5	6		
VS3					2	3	4	5	6		
7					8	9	10	11	12		
VS4					8	9	10	11	12		
1					2	3	4	5	6		
VS5					2	3	4	5	6		
7					8	9	10	11	12		
VS6					8	9	10	11	12		
1					2	3	4	5	6		
VS7					2	3	4	5	6		
7					8	9	10	11	12		
VS8					8	9	10	11	12		
1					2	3	4	5	6		
VS9					2	3	4	5	6		
7					8	9	10	11	12		
VS10					8	9	10	11	12		
1					2	3	4	5	6		
VS11					2	3	4	5	6		
7					8	9	10	11	12		
VS12					8	9	10	11	12		
1					2	3	4	5	6		
VS20					2	3	4	5	6		
VS21					2	3	4	5	6		
VS22					2	3	4	5	6		
VS30					2	3	4	5	6		



TAX CODE

\_\_\_\_\_

**VAT 26 PR/2015 SUMMARISING PROSPECTUS**  
**(Reserved for Controlling Entity or Company)**  
**PARTS VV-VW-VY-VZ**

Revenue  
Agency

## PART VV

### PERIODICAL TAX PAYMENTS OF GROUP

CREDITS			DEBTS			Correction		
1		2		3				
VV1	.00		.00					
VV2	.00		.00					
VV3	.00		.00					
VV4	.00		.00					
VV5	.00		.00					
VV6	.00		.00					

CREDITS			DEBTS			Correction		
VV7	.00		.00					
VV8	.00		.00					
VV9	.00		.00					
VV10	.00		.00					
VV11	.00		.00					
VV12	.00		.00					
VV13	Advance payment owed		.00					

## PART VW

#### PAYMENT OF ANNUAL TAX OF GROUP

**TAX OF GROUP**  
**Sect. 1** - Calculation  
of VAT due or input  
VAT for the tax  
period

		DEBTS	CREDITS
<b>VW1</b>	<b>Output VAT</b>	.00	
<b>VW2</b>	<b>Deductible VAT</b>		.00
<b>VW3</b>	<b>TAX OWED (VW1 – VW2)</b>	.00	
	or		
<b>VW4</b>	<b>CREDIT TAX (VW2 – VW1)</b>		.00

## Sect. 2 - Calculation of output or input VAT

		DEBTS	CREDITS
<b>VW20</b>	Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments to account		
		.00	
<b>VW21</b>	Credit surpluses transferred from non-operative companies and credits of incorporated companies outside the group		
		.00	
<b>VW22</b>	VAT credit resulting from the first 3 quarters of 2014 set off in the F24 form		
		.00	
<b>VW23</b>	Interest transferred in relation to the quarterly payments		
		.00	
<b>VW24</b>	Payments for EU vehicles made during the year by the controlling company but which regard sales to be made in subsequent years		
		.00	
<b>VW25</b>	VAT credit surplus resulting from Prospectus VAT 26 PR for 2013 set off in Form F24		
		.00	
<b>VW26</b>	Credit not request for refund resulting from Prospectus VAT 26 PR for 2013		.00
<b>VW27</b>	Refunds requested in previous year, included in deduction following denial of the office		.00
<b>VW28</b>	Tax credit used in the periodical payments and of the account		.00
<b>VW29</b>	Amount of periodic payments, payments for correction, quarterly interest payments, advance payment		.00
<b>VW31</b>	Supplementary tax payments		.00
<b>VW32</b>	<b>OUTPUT VAT</b> $[(VW3 + \text{lines from VW20 to VW25}) - (VW4 + \text{lines from VW26 to VW31})]$ or	.00	
<b>VW33</b>	<b>INPUT VAT</b> $[(VW4 + \text{lines from VW26 to VW31}) - (VW3 + \text{lines from VW20 to VW25})]$		.00
<b>VW34</b>	Tax credit used during the annual return		.00
<b>VW36</b>	Interest owed during the annual return	.00	
<b>VW38</b>	<b>TOTAL VAT DUE</b> $(VW32 + VW36) - (VW33 + VW34)$	.00	
<b>VW39</b>	<b>TOTAL INPUT VAT</b> $(VW33 + VW34) - (VW32 + VW36)VW36)$		.00
<b>VW40</b>	Payments made following excess use of credit		.00

## PART VY

### CALCULATION OF VAT PAYABLE OR GROUP TAX CREDIT

<b>VY1</b>	<b>VAT payable</b>		,00
<b>VY2</b>	<b>Input VAT</b> to be apportion between lines VY4, VY5 and VY6		,00
<b>VY3</b>	Excess payments to be divided up between lines VY4, VY5 and VY6		,00
<b>VY4</b>	Amount of request refund	1	,00
	of which to be paid using simplified procedure	2	,00
<b>VY5</b>	Amount to be deducted or compensated		,00
<b>VY6</b>	Amount transferred following tax consolidation option	Tax code of consolidating company 1                         2	00

## PART VZ

**DEDUCTIBLE GROUP SURPLUSES (PREVIOUS YEARS)**

<b>VZ1</b>	2013 deductible surplus including it in deduction the following year	00
<b>VZ2</b>	2014 deductible surplus including it in deduction the following year vo	00

## SIGNING THE PROSPECTUS

VS    VV    VW    VY    VZ

Signature \_\_\_\_\_