



VAT FORM 26 LP/2012
PERIODIC PAYMENTS
PROSPECTUS
Revenue Agency

COMPANY NAME

TAX CODE

| | | | | | | | | | | | | | | | | | | | |
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| CONTROLLING COMPANY | | | CONTROLLED COMPANY | | | CONTROLLED COMPANY | | |
|---|------------------------------|-------------|--|------------------------------|-------------|--|------------------------------|-------------|
| VAT Registration Number | | | VAT Registration Number | | | VAT Registration Number | | |
| <input type="text"/> | | | <input type="text"/> | | | <input type="text"/> | | |
| MONTH | CREDIT AMOUNT | DEBT AMOUNT | MONTH | CREDIT AMOUNT | DEBT AMOUNT | MONTH | CREDIT AMOUNT | DEBT AMOUNT |
| 1 | .00 | .00 | 1 | .00 | .00 | 1 | .00 | .00 |
| 2 | .00 | .00 | 2 | .00 | .00 | 2 | .00 | .00 |
| 3 | .00 | .00 | 3 | .00 | .00 | 3 | .00 | .00 |
| 4 | .00 | .00 | 4 | .00 | .00 | 4 | .00 | .00 |
| 5 | .00 | .00 | 5 | .00 | .00 | 5 | .00 | .00 |
| 6 | .00 | .00 | 6 | .00 | .00 | 6 | .00 | .00 |
| 7 | .00 | .00 | 7 | .00 | .00 | 7 | .00 | .00 |
| 8 | .00 | .00 | 8 | .00 | .00 | 8 | .00 | .00 |
| 9 | .00 | .00 | 9 | .00 | .00 | 9 | .00 | .00 |
| 10 | .00 | .00 | 10 | .00 | .00 | 10 | .00 | .00 |
| 11 | .00 | .00 | 11 | .00 | .00 | 11 | .00 | .00 |
| 12 | .00 | .00 | 12 | .00 | .00 | 12 | .00 | .00 |
| Annual adjustment | .00 | .00 | Annual adjustment | .00 | .00 | Annual adjustment | .00 | .00 |
| TOT | .00 | .00 | TOT | .00 | .00 | TOT | .00 | .00 |
| VK22 | Excess debt or Excess credit | .00 | VK22 | Excess debt or Excess credit | .00 | VK22 | Excess debt or Excess credit | .00 |
| VK23 | | .00 | VK23 | | .00 | VK23 | | .00 |
| CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLING COMPANY | | | CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY | | | CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY | | |
| Debt or Credit | | .00 | Debt or Credit | | .00 | Debt or Credit | | .00 |
| | | .00 | | | .00 | | | .00 |
| CONTROLLED COMPANY | | | CONTROLLED COMPANY | | | CONTROLLED COMPANY | | |
| VAT Registration Number | | | VAT Registration Number | | | VAT Registration Number | | |
| <input type="text"/> | | | <input type="text"/> | | | <input type="text"/> | | |
| MONTH | CREDIT AMOUNT | DEBT AMOUNT | MONTH | CREDIT AMOUNT | DEBT AMOUNT | MONTH | CREDIT AMOUNT | DEBT AMOUNT |
| 1 | .00 | .00 | 1 | .00 | .00 | 1 | .00 | .00 |
| 2 | .00 | .00 | 2 | .00 | .00 | 2 | .00 | .00 |
| 3 | .00 | .00 | 3 | .00 | .00 | 3 | .00 | .00 |
| 4 | .00 | .00 | 4 | .00 | .00 | 4 | .00 | .00 |
| 5 | .00 | .00 | 5 | .00 | .00 | 5 | .00 | .00 |
| 6 | .00 | .00 | 6 | .00 | .00 | 6 | .00 | .00 |
| 7 | .00 | .00 | 7 | .00 | .00 | 7 | .00 | .00 |
| 8 | .00 | .00 | 8 | .00 | .00 | 8 | .00 | .00 |
| 9 | .00 | .00 | 9 | .00 | .00 | 9 | .00 | .00 |
| 10 | .00 | .00 | 10 | .00 | .00 | 10 | .00 | .00 |
| 11 | .00 | .00 | 11 | .00 | .00 | 11 | .00 | .00 |
| 12 | .00 | .00 | 12 | .00 | .00 | 12 | .00 | .00 |
| Annual adjustment | .00 | .00 | Annual adjustment | .00 | .00 | Annual adjustment | .00 | .00 |
| TOT | .00 | .00 | TOT | .00 | .00 | TOT | .00 | .00 |
| VK22 | Excess debt or Excess credit | .00 | VK22 | Excess debt or Excess credit | .00 | VK22 | Excess debt or Excess credit | .00 |
| VK23 | | .00 | VK23 | | .00 | VK23 | | .00 |
| CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY | | | CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY | | | CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY | | |
| Debt or Credit | | .00 | Debt or Credit | | .00 | Debt or Credit | | .00 |
| | | .00 | | | .00 | | | .00 |

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|--|--|--|
| CONTROLLED COMPANY VAT Registration Number <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | CONTROLLED COMPANY VAT Registration Number <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | CONTROLLED COMPANY VAT Registration Number <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> |
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| MONTH | CREDIT AMOUNT | DEBT AMOUNT | MONTH | CREDIT AMOUNT | DEBT AMOUNT | MONTH | CREDIT AMOUNT | DEBT AMOUNT |
|-------------------|---------------|-------------|-------------------|---------------|-------------|-------------------|---------------|-------------|
| 1 | .00 | .00 | 1 | .00 | .00 | 1 | .00 | .00 |
| 2 | .00 | .00 | 2 | .00 | .00 | 2 | .00 | .00 |
| 3 | .00 | .00 | 3 | .00 | .00 | 3 | .00 | .00 |
| 4 | .00 | .00 | 4 | .00 | .00 | 4 | .00 | .00 |
| 5 | .00 | .00 | 5 | .00 | .00 | 5 | .00 | .00 |
| 6 | .00 | .00 | 6 | .00 | .00 | 6 | .00 | .00 |
| 7 | .00 | .00 | 7 | .00 | .00 | 7 | .00 | .00 |
| 8 | .00 | .00 | 8 | .00 | .00 | 8 | .00 | .00 |
| 9 | .00 | .00 | 9 | .00 | .00 | 9 | .00 | .00 |
| 10 | .00 | .00 | 10 | .00 | .00 | 10 | .00 | .00 |
| 11 | .00 | .00 | 11 | .00 | .00 | 11 | .00 | .00 |
| 12 | .00 | .00 | 12 | .00 | .00 | 12 | .00 | .00 |
| Annual adjustment | .00 | .00 | Annual adjustment | .00 | .00 | Annual adjustment | .00 | .00 |
| TOT | .00 | .00 | TOT | .00 | .00 | TOT | .00 | .00 |

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| VK22 Excess debt or Excess credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | VK22 Excess debt or Excess credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | VK22 Excess debt or Excess credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> |
| .00 | .00 | .00 |
| .00 | .00 | .00 |

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| CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY | CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY | CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY |
| Debt or Credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | Debt or Credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | Debt or Credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> |
| .00 | .00 | .00 |
| .00 | .00 | .00 |

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| CONTROLLED COMPANY VAT Registration Number <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | CONTROLLED COMPANY VAT Registration Number <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | CONTROLLED COMPANY VAT Registration Number <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> |
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| MONTH | CREDIT AMOUNT | DEBT AMOUNT | MONTH | CREDIT AMOUNT | DEBT AMOUNT | MONTH | CREDIT AMOUNT | DEBT AMOUNT |
|-------------------|---------------|-------------|-------------------|---------------|-------------|-------------------|---------------|-------------|
| 1 | .00 | .00 | 1 | .00 | .00 | 1 | .00 | .00 |
| 2 | .00 | .00 | 2 | .00 | .00 | 2 | .00 | .00 |
| 3 | .00 | .00 | 3 | .00 | .00 | 3 | .00 | .00 |
| 4 | .00 | .00 | 4 | .00 | .00 | 4 | .00 | .00 |
| 5 | .00 | .00 | 5 | .00 | .00 | 5 | .00 | .00 |
| 6 | .00 | .00 | 6 | .00 | .00 | 6 | .00 | .00 |
| 7 | .00 | .00 | 7 | .00 | .00 | 7 | .00 | .00 |
| 8 | .00 | .00 | 8 | .00 | .00 | 8 | .00 | .00 |
| 9 | .00 | .00 | 9 | .00 | .00 | 9 | .00 | .00 |
| 10 | .00 | .00 | 10 | .00 | .00 | 10 | .00 | .00 |
| 11 | .00 | .00 | 11 | .00 | .00 | 11 | .00 | .00 |
| 12 | .00 | .00 | 12 | .00 | .00 | 12 | .00 | .00 |
| Annual adjustment | .00 | .00 | Annual adjustment | .00 | .00 | Annual adjustment | .00 | .00 |
| TOT | .00 | .00 | TOT | .00 | .00 | TOT | .00 | .00 |

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| VK22 Excess debt or Excess credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | VK22 Excess debt or Excess credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | VK22 Excess debt or Excess credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> |
| .00 | .00 | .00 |
| .00 | .00 | .00 |

| | | |
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| CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY | CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY | CALCULATION OF ADVANCE PAYMENT AMOUNT RELATIVE TO CONTROLLED COMPANY |
| Debt or Credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | Debt or Credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> | Debt or Credit <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div> |
| .00 | .00 | .00 |
| .00 | .00 | .00 |

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|---------------------------------------|--|--|
| ATTACHED TO VAT FORM 26LP/2012 | VAT FORM 26 PR/2012 <input type="checkbox"/> | GUARANTEES RELATIVE TO EXCESS CREDIT SET-OFF (indicate number) <input style="width: 50px;" type="text"/> |
| SIGNATURE OF FORM | SIGNATURE | |

VAT FORM 26LP/2012 - PERIODIC PAYMENTS PROSPECTUS

(Reserved for controlling Body or Company)

(unless otherwise specified, the statutory provisions referred to, relate to Presidential Decree No. 633 of October 26, 1972, as amended)

INSTRUCTIONS

FOREWORD

The **VAT form 26LP/2012**, which provides a summary of periodic payments made by companies participating in group VAT payments as per article 73, must be submitted by the parent company to the local tax collection agency, together with the **VAT form 26PR/2012** and any other guarantees provided by companies participating in the procedure with regard to excess credit set-off.

Note that a copy of the **VAT form 26PR/2012**, bearing the original signature, must be enclosed with the **VAT form 26LP/2012** submitted.

The amounts must be indicated in units of euro, rounded up if the decimal fraction is equal to or more than 50 eu-rocents or down if it is less. For this purpose, in the spaces in which the amounts are to be entered two final zeros have been preprinted after the comma.

For further clarifications, please refer to the instruction booklet for the completion of the annual VAT return form 2012.

TERMS OF SUBMISSION

The form must be returned by the controlling company to the local tax collection agency in relation to its own tax domicile within the terms set forth by provisions currently in force for the submission of the annual VAT return (**01 October 2012**).

HOW TO COMPLETE THE FORM

Indicate the company name and tax code of the controlling body or company in the upper part of the form.

The form is divided into 12 boxes. The first is reserved for data regarding the controlling company.

If there are more than 11 controlled companies, other summary forms must be used, in which completion of the first box, reserved for the controlling company, and the box "Attached to VAT form 26LP/2012", must be omitted. Each box must include:

– the VAT registration number of the company to which the data refer;

- in lines from 1 to 12, the amounts of excess credit or debt transferred from each company participating in the group payment;
- the line "Annual adjustment" must indicate, respectively, the credit or debt transferred for the annual return, resulting from the relative line of the annual return of each company (line VX2 or line VX1);
- at lines **VK22** and **VK23**, respectively, the excess debt or credit transferred, carried forward from lines **VK22** and **VK23** of the annual return of each single company;
- in the box "Calculation of advance payment", the total amount of the resulting debts or credits transferred to the group for the controlling body or company for the purposes of calculating the advance payment to be made (cp. Ministerial Circular no.52 of December 03, 1991).

ATTACHED TO VAT FORM 26LP/2012

The following documents must be enclosed with the **VAT form 26LP/2012**, as already stated in the introductory remarks:

- a copy of the **VAT form 26PR/2012**, completed in the annual return of the parent company, with original signature;
- the guarantees required by article 6 of the Ministerial Decree of December 13, 1979 regarding excess credits transferred from companies adhering to group payments that were set-off, for VAT purposes, in 2011. Note that among these guarantees it is necessary to include the guarantee which relates to the credit transferred to group payment by the controlling company, resulting from line **VK24** of its own return;
- the guarantee provided by the controlling company for any excess group credit paid for the previous year (line **VS30** of the VAT form 26PR/2012).

The box must indicate the total number of guarantees provided.

SIGNATURE OF FORM

The form must bear the legible signature of the controlling organisation or company.