

VAT 2011 FORM

2010 Tax period

Revenue Agency

Information regarding the processing of personal data under article 13 of Legislative Decree no. 196 of 2003 Legislative Decree No. 196 of the June 30, 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 what rights are granted to citizens is outlined 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 return 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, trade associations and professionals) for the purposes of payment, assessment and collection of taxes and that, to this end, certain data may be published pursuant to the combined provisions of article 69 of Presidential Decree no. 600 of 29 September 1973 as amended by Law no. 133 of 06 August 2008, and by article 66-bis of Presidential Decree no. 633 of 26 October 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 Privacy Commissioner (Data Protection Commissioner) 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 return must be supplied to prevent the application of administrative and, in some instances, criminal sanctions.

Providing a telephone or mobile phone number, fax number and email address makes it possible to receive, free of charge, from the Revenue Agency, information and updates regarding deadlines, news, obligations and services offered.

Method of processing

The return 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. 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 indicated in the returns:

- with other data in the possession of the Ministry of the Economy and Finance and the Revenue Agency, also if provided, as required by law, by other subjects;
- 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

When the said data is made available to them and falls under their direct control, the Ministry of the Economy and Finance, the Revenue Agency and the intermediaries become "the data controllers for the processing of the personal data".

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 this list may be viewed on request;
- if they take advantage of the right to appoint "data processors", the intermediaries must supply details as to the identity of the data processors, to the person concerned.

Persons resonsible for data processing

"Data controllers" may make use of the services of others designated "responsible".

In particular, the Revenue Agency makes use of the services of the company So.ge.i. S.p.a. as the external entity responsible for data processing, in its capacity as technological partner to which the management of the information system of the Tax Register is entrusted.

Taxpayer's rights

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

These rights may be exercised upon request to:

- Ministry of the Economy and Finance, Via XX Settembre 97 00187 Rome;
- Revenue Agency Via Cristoforo Colombo, 426 c/d 00145 Rome.

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 need to acquire consent for processing of personal data, as their conferment is required by law.

This information is given generally on behalf of all the data controllers referred to above.

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Revenue	١



91	
RETURN TYPE	Correction of existing return Supplementary return in favour Supplementary return
TAXPAYER'S DATA	VAT Craftsman enterprises listed in a professional register TION Extraordinary administration or arrangement Extraordinary administration or arrangement 2
	Email address TELEPHONE OR MOBILE PHONE dialling code number dialling code number
Individuals	Surname Name Sex
marriadalo	(cross the relative box) M F
	Date of birth Town (or foreign Country) of birth Province (initial)
Taxpayers diffe-	
rent from indivi- duals	Name or company name Legal nature
Non-resident persons	Foreign country of residence Foreign country code VAT registration number in foreign state
DECLARANT	Tax code of the subscriber Appointment code Tax code of declaring company
DIFFERENT FROM TAXPAYER	Surname Name Sex (cross the relative box)
(agent, official recei-	M F
ver, heir, etc.)	Date of birth Town (or foreign Country) of birth Province (initial)
	Foreign country code Federated state, province, county Place of residence
	Overseas address Telephone or mobile phone dialling code number
	Starting data of the Date of
	Art. 74 bis Date of day month year procedure or death of the taxpayer or the taxpayer procedure or death of the taxpayer procedure or death of the taxpayer procedure or death of the taxpayer procedure proce
SIGNATURE	
OF THE RETURN	Indicate the number of forms
KETUKN	The relative boxes to the completed parts are placed at the foot of part VL
	Sending of notice electronically to intermediary Signature
	Code Particular situations
SIGNATURE OF THE	
CONTROLLING BODY OR COMPANY	Signature
UNDERTAKING	
TO ELECTRONIC	Tax code of the intermediary C.A.F. registration no
SUBMISSION Reserved for	Undertaking to submit electronically the return
intermediary	Reception of notice electronically
	Date of the day month year SIGNATURE OF INTERMEDIARY
	undertaking INTERMEDIARY
ENDORSEMENT OF CONFOR- MITY	Tax code of the person in charge of the C.A.F.
Reserved for C.A.F.	Tax code of the of the professional SIGNATURE OF THE PERSON IN CHARGE OF THE
or for the professional	Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997
SIGNATURE OF	Total de
ACCOUNTS AU- DITING BODY	Subject Tax code SIGNATURE
	Subject Tax code
	Subject Tax code SIGNATURE
	SIGNATURE
	Subject Tax code
	Subject Tax code
	SIGNATURE



IAX	ODL							

PART VA			
INFORMATION	RELATING	TO	THE
ACTIVITY			

Form	N.	

901														
PART VA		To be compiled handled by the entity resulting from the extraordinary operations												
INFORMATION AND DATA RELATING TO THE		In the event of merger, division, etc. indicate the VAT registration of mergered or division entity, etc.				Т	T		1		1 1			
ACTIVITY		The box must be crossed if the entity transformed continues an activity for VAT purposes	2											
Sect. 1 - General	VA1	To be compiled handled by the assignor in case of extraordinary operations				Cre	dit t	ransf	erred	from	VAT/2	010 retur		
analytical data		The box must be crossed if the taxpayer has taken part in extraordinary operations	3				4					,00		
		Reserved for the non-resident in case of passing from a tax representative to the dire	ect ic	denti	fica	ition	ano	d vic	e-ver	sa				
		Indicate the VAT registration number of the previously institute adopted 5				T	T			ī	1 1			
	VA2	Indicate the code of the activity performed ACTIVITY CODE 1			T							<u> </u>		
	VA3	Reserved for official receivers and Court-appointed liquidators (to be compiled only	for s	tartii	ng y	year	of t	the pi	roced	ure)				
	VAS	The box must be crossed if the form refers to activity of the first part of the year				1								
		deserved for the savings management society (art. 8, Decree Law 351/2001)												
	VA4	Fund name		Ва	nca	d'Ita	alia r	numb	er ²	2				
		VAT registration number of the substituted savings management company			Π	T	$\overline{}$	$\overline{}$		ī				
		Terminal devices for mobile radiocommunications services with deduction greater the	han 5	50%										
	VA5	Total taxab	ole am	nount						Tota	al tax			
	VAS	Purchase of devices			,0	0		2				,00		
		Operator services 3			,0	0		4				,00		
Sect. 2 - Data	VA10	Reserved for taxpayers who have benefited from tax concessions for exceptional e	even	ts										
summary relating to all activities carried	VAIU	Indicate the code taken from "Table of exceptional events" of the instructions					1							
out	VA11	Increased considerations as a result of conforming to the parameters for 2009						2						
	VAII	(taxable amount and tax)					,00)				,00		
	VA12	Reserved for the indication of group credit surplus to ex-controlling companies to	be g	juara	inte	ed								
	VA 12	Group credit surplus in relation to the year Amount which has	bee	n set	tled	l in 2	2010) 2				,00		
	VA13	Operations carried out in relation to condominiums										,00		
	VA14	Minimum taxpayer regime Law no. 244/2007			i	Adju	stm	ent o	f dedu	uction	, articl	e 19-bis2		
	VA 14	Cross the box if the last return under ordinary VAT regime	1				2					,00		
	VA15	Non-operating companies	1											



TAX CODE				

PARTS VC-VD

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

TAY CODE

PART VC EXPORTERS AND ASSO-CIATED OPERATORS

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

		CEILIN	G USED	2010 TA	AX YEAR	2009 TAX YEAR				
-		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			
VC2	FEB	,00	,00	,00	,00	,00	,00			
VC3	MAR	,00	,00	,00	,00	,00	,00			
VC4	APR	,00	,00	,00	,00	,00	,00			
VC5	MAY	,00	,00	,00	,00	,00	,00			
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			
VC1	OCT	,00	,00	,00	,00	,00	,00			
VC1	1 NOV	,00	,00	,00	,00	,00	,00			
VC1	2 DIC	,00	,00	,00	,00	,00	,00			
VC1	3 TOTAL	. ,00	,00	,00	,00	,00	,00			
VC1	CEILIN	G AVAILABLE AS OF	01 JANUARY 2010			1	,00			
VC I	Method	I adopted for the calcu	lation of the ceiling du	ring 2010 2	CALENDAR 3	MONTHLY				

PART VD

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

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

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

Sect. 2 - Transferee body or company - List of transferor companies

TAX CODE	
VD31	
VD33	,00
VD33 ,00 VD43 VD34 ,00 VD44 VD35 ,00 VD45 VD36 ,00 VD46	,00
VD35 ,00 VD45 VD36 ,00 VD46	,00
VD36 ,00 VD46	,00
	,00
VD37	,00
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,00
VD38 ,00 VD48	,00
VD39 ,00 VD49	,00
VD40 ,00 VD50	,00
VD51 TOTAL OF CREDITS RECEIVED	,00
VD52 Surplus credit from previous return (from VD56 of the return related the year 2009)	,00
VD53 Total of surplus (VD51+VD52)	,00
VD54 Amount used to reduce VAT payments	,00
VD55 Amount used to set off on F24 form	,00
VD56 Surplus credit	,00



TAX	COE	Œ							

PARTS VE

Revenue Agency

ACTIVE OPERATIONS AND CALCULATION OF BUSINESS TURNOVER Form N.

PART VE			TAXABLE AMOUNT	%	₂ TAX
CALCULATION OF	VE1	'	.00,		
BUSINESS TURNOVER AND THE TAX RELATIVE	VE2		00,		
TO TAXABLE OPERATIONS	VE3	Transfer of goods to co-operatives and other entities referred to in art. 34,	00,		.00,
Sect. 1 - Conferring	VE4	paragraph 2, lett. c) listed in table A, first part, attached to Presidential Decree	00,		
of agricultural products and		633/72 and transfers of goods by exempt agriculturalists that they have exceeded the one-third limit (art. 34, paragraph 6), separated according to tax rate	.00,		
transfers by exempt	VE6	corresponding to compensation percentages, taking into account the variations	.00.		
agriculturalists (in the case of the limit being	VE7	referred to in art. 26, and relative tax	.00		
exceeded by more than a third)	VE8		,00,		
	VE9		,00,		
Sect. 2 - Taxable					
and taxable commer-	VE20	Taxable operations that are different from operations indicated in the section 1 separated according to tax rate, taking into account the	,00,	4	,00
cial or professional operations	VE21	section 1 separated according to tax rate, taking into account the	,00,	10	,00
		variations referred to in article 26, and relative taxes	.00,	20	.00
amount and tax		TOTALS (sum of lines from VE1 to VE9 and from VE20 to VE22)	,00,		,00
		Variations and round-ups of the tax (indicate with a sign +/-)			,00
	VE25	TOTAL (VE23 ± VE24)			.00
Sect. 4 - Other operations	•	Operations which contribute to formation of ceiling	,00		
		Exports Intra-community sales			
	VE30	,00 ,00 ,00 Sales to San Marino			
		4 .00			
	VE31	Non-taxable operations as a result of declaration of intent	,00,		
		Other non-taxable operations	.00		
,	VE33	Exempt operations (art. 10)	,00		
	(Operations with application of reverse charge	,00		
		Sales of scrap and other salvage material Sales of gold and pure silver	,		
,	VE34	,00 3 ,00			
		Subcontracting in the construction sector Sales of commercial properties			
		4 ,00 5 ,00			
	VE35	Non-taxable operations carried as regards earthquake victims	,00		
	VE36	Operations carried out during the year but taxable in subsequent years			
		as stipulated in article 7 of Decree Law no. 185/2008 ²	,00		
		(minus) Operations carried out during previous year but with tax payable in 2010	,00		
		(minus) Transfers of depreciable goods and internal transfers	,00		
	VE39	Performance of services rendered to community customers (Art. 7-ter)			
Sect. 5 - Business		,00			
	VE40	TURNOVER (sum of lines VE23 and from VE30 to VE36 mimus VE37 and VE38)	,00,		



TAX	COE	E							

PARTS VF LIABILITY OPERATIONS
AND ADMISSIBLE DEDUCTIBLE VAT

orm	N.	

		Include We AND ADMISSIBL	E DEDUCTIBLE V	A1			
PART VF				1 TAXABLE AMOUNT	%	₂ TAX	
LIABILITY OPERA-	VF1			.00,	2		.00
TIONS AND ADMIS-	VF2			.00	4		,00
SIBLE DEDUCTIBLE	VF3			00	7		,00
VAT	VF4	Taxable purchases and imports (excludinged those th	nat		7,3		,00
SECT. 1 - Total	VF5	referred to in lines VF17 and VF18) separated accord			7,5		,00
amount of purcha- ses carried out in	VF6	or to compensation percentages, taking into account	ŭ		8,3		,00
the national territory	VF7	the variations referred to in art. 26, and relative tax					
of intra-community	VF8				8,5		,00
purchases and im- ports	VF9				8,8		,00
•	VF10				10		,00
	VF11				12,3		,00
		Purchases and imports carried out without the navn	ant of tax with calling	·	20		,00
		Purchases and imports carried out without the payn		,00,			
		Other non-taxable purchases, not subject to taxations and carrie		,00			
		Exempt purchases (art. 10) and non-taxable imports		,00,			
		Purchases from minimum VAT-exempt taxpayers pur		,00,			
		Purchases and imports not subject to tax carried ou		,00,			
	VF17	Purchases and imports for which the deduction of the	tax payable is not admitted	,00,			
	VF18	Purchases recorded during the year but with the deduction of the	tax deferred to subsequent year 1				
		as stipulated in article 7 of Decree Law no. 185/2008	,00	,00,			
	VF19	(mimus) Purchases recorded in previous year but wit	th VAT payable in 2010				
SECT. 2 - Total pur-	VF20	TOTAL PURCHASES AND IMPORTS		,00,			,00
total tax, intra-com-	VF21	Tax adjustments and roundings (indicate with +/- sig	gn)				,00
munity purchases,		TOTAL TAX ON TAXABLE PURCHASES AND IMI		/F21)			,00
imports and purcha- ses from San Marino			Taxable amount			Tax	
		Intra-community purchases		,00			,00
	VF23		Taxable amount			Tax	
		Imports		,00			.00
			with payment of VAT	· .		without payment of V	AT
		Purchases from San Marino		.00			.00
		Subdivision of total purchases and imports (line	VF20):	<u> </u>			
	VF24		able capital goods Good	s for resale or production of goods and services	₄ Ot	her purchases and in	mports
		.00	00	.00			,00
SECT. 3 - Calculation	VF30	METHOD USED FOR CALCULATION OF ADMIS	SIBLE DEDUCTIBLE VAT	,00			100
of admissible deduc- tible VAT							
	•	travel agencies	•	associations operating in	the	agricultural sector	5
	•	used goods 2	•	travelling shows and min	or ta	xpayers	6
	•	exempt operations	•	connected agricultural a	ctivit	ies	7
	•	farm holidays	•	agricultural business			8
SECT. 3-A				Taxable amount		Tax	
Exempt operations	VF31	Purchases classed as occasional taxable operatio	ns	1	00		.00
	VF32	Cross the box if exclusively exempt operations to	be carried out in the year 20		1		,00
		Cross the box if the option referred to in art. 36 to			1		
		Data for the calculation of percentage of deduc					
		Exempt operations relating to investment Exempt operations as					
	VF34		stitute part of the activity of the arginal to taxable operations	Exempt operations as referred to art. 10, n. 27-quinquies	to in		
		1	3	1 1 1	0.0		
	Do		,00	Operation non-subject as referred	,00 I to in)	
	4	5	ation non-subject 6	art 74, par. 1			
	F	,00	,00		,00	<u>)</u>	
	Exe	empt operations as per art. 19, par. 3, lett. a.bis)	of doduction (according the desir	nal novt) 8			
		,00	of deduction (according the decin	iai iiekt)	9	6	
	VF35	VAT not discharged on purchases and imports as i	referred to in line VF12				,00
	VE26	Deductible VAT for purchases relating to the gold of	carried out by agents disting	uished			
	VF36	from producers and transformers as provided for b	y art. 19, paragraph 5 bis				,00
	VF37	Admissible deductible VAT					,00

		TAX CODE			1 1		1 1 1
SECT. 3-B Agricultural enterprises (art.34)	VF38	Reserved for mixed agricultural enterprises - Total taxable different operations	1 TAXABLE AMOUNT	00	2	TAX	.00
303 (411.04)	VF39			00 2			.00
	VF40			00 4			.00
	VF41			00 7			.00
	VF42			00 7.3			.00
	VF43	part VE separated according to percentage of compensation, net of the variation in decrease, for the calculation of the flat-rate		00 7.5			.00
	VF44	deduction VAT		00 8.3			.00
	VF45),	00 8.5			,00
	VF46			00 8.8			,00
	VF47),	00 12.3	3		,00
	VF48	Variations and round-ups of the tax (indicate with a sign +/-)					,00
	VF49	TOTALS Algebraic sum of lines from VF39 to VF48),	00			,00
	VF50	VAT deductible for operations referred to in line VF38					,00
	VF51	Deductible amount referred to transfers, as well as intra-community transfers red to art. 34, paragraph 1, carried out in accordance with article 8, paragraph			r-		.00
	VF52	TOTAL admissible deductible VAT (VF49+VF50+VF51)					.00
Sect. 3-C Special cases	VF53	Occasional carrying out of exempt operations or taxable operations If the exempt operations carried out are occasional or relate solely to operations stipulated i and do not fall within the normal sphere of activity of the business or are accessory to taxable.		1			,00
		Cross the box if the taxable operations carried out are occasional		2			
	VF54	If occasional sales of used goods have been made with the application of the margin regime (Decree Law no. 41/1995), cross the box		1			
		Reserved for agricultural enterprises					
	VF55	Occasional operations that come under the regime provided for by article 34-bis for connected agricultural activities	Taxable amount	.00	2	Tax	.00
0 4							

,00

,00

VF56 TOTAL adjustments (indicate with a sign +/-)

VF57 Admissible deductible VAT

SECT. 4 Admissible deductible VAT



TAX COE	DΕ						

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

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orm	N.		I

Agency		ntrate							
PART VJ					1	TAXABLE AMOUNT	2	TAX	
CALCULATION OF TAX ON CERTAIN TYPES	VJ1	Purchases of goods coming from San Marino - art. 71, par. 2 - (inc pure silver and goods as referred)	ncluding purchases of indu	ıstrial gold,		(0		,00
OF OPERATIONS	VJ2	Withdrawals of goods from VAT de			331/1993)		0		,00
	VJ3	Purchases of goods and by non-	-resident agents as provide	ed for by art.	17, par. 2		10		,00
	VJ4	Operations as referred to in art.			- 1		00		,00
		Commission paid by travel agen	,	es		, -			
	VJ5	(art. 74-ter, paragraph 8)					10		00
	VJ6	Domestic purchases of goods a	as referred to in art. 74, pa	ır. 7 and 8			00		,00,
	VJ7	Domestic purchases of industrial	· · ·		raph 5)		00		,00
	VJ8	Purchases of taxable investmen	<u> </u>				10		,00
	VJ9	Intra-community purchases of god silver and goods as referred to in	oods (including purchases o	of industrial g	. ,	,			
	VJ10	Imports of goods as referred to i without paying the VAT at custor		nd 8			10		,00
	VJ11	Imports of industrial gold and put (art. 70, paragraph 5)	ure silver without paying the	he VAT at cu	ıstom		00		,00
	VJ12	Purchases of truffles from occas ber (article 1, paragraph 109, La		AT registration	on num-		00		,00
	VJ13	Purchases of services rendered by subc	contractors in the construction s	ector (art. 17. p	ar. 6. lett. a)		0		,00
	VJ14	Purchases of commercial properties	ies (art. 10, no. 8 ter, lett. b)	and d)			0		,00
		TOTAL TAX (sum of lines from V	, , , ,			,,,	10		,00
PART VH		CREDITS	DEBTS	Correction		CREDITS		DEBTS	Correction
PERIODIC PAYMENTS	VH1	,00	,00	3	VH7	.00			.00
Sect. 1 - Summari-	VH2	,00,	00,		VH8	00,			,00
zing periodic pay-	VH3	,00,	00,		VH9	00,			,00
ments for all the activities carried out	VH4	.00,	00,		VH10	00,			.00
or	VH5	.00,	00,		VH11	00,			.00
credits and debts transferred to control-		,00,	00,		VH12	00,			,00
ling and controlled			.00,	Method		00,			,00
companies	VH13	Advance payment owed	.00		VH14 Su	bcontractors as per art	icle 74,	paragraph 5	
Sect. 2 - Payment for		. ,	,00			<u> </u>			
EU automobile regi-	VH20	00	VH21	00	VH22	00	VH2	.3	00
strations	VH24	00,	VH25	,00,	VH26	,00,	VH2		00,
	VH28	,00,	VH29	00,	VH30	,00,	VH3		00,
PART VK		.00				.00		-	.00
CONTROLLING AND CON-			DATA OF	Last month	LING COMPA	NY			
TROLLED COMPANY		VAT registration number		of control	Company n	ame			
Sect. 1 - General data	VK1	1	2		3				
	VK2	Code							
Sect. 2 - Calculation	VK20	Total of credits transferred		₀₀ VK24	Surplus of ci	edit tax set off			,00
of tax surplus	VK21	Total of debts transferred		,00		for refund on the controlling co	mpany		,00
	VK22	2 Debt tax surplus (VK21-VK20)			Tax credits u				,00
	VK23	3 Credit tax surplus (VK20-VK21)				erest transferred			,00
Sect. 3 - Termination	VK30	Output VAT		,00					,00
of control during the year.	VK31	Deductible VAT							,00
Data relating to the	VK32	2 Interest owed in relation to the	e quarterly payments						,00
period of control	VK33	3 Tax credit used in the periodic	payments						,00
		Payments following correction							,00
		5 Supplementary tax payments							,00
		Account re-accredited from the	e controlling company						,00
SIGNATURE OF THE CON- TROLLING ENTITY OR COM- PANY	Signa								



Revenue

	IAX	COL)E								
PART V	L										
PAYMENT (OF A	NNU	AL	TAX,							
PARTS FILI	ED	IN						Forr	n N.		

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Agency •		ntrate	I OIII IN.			
PART VL			DEBTS		CREDITS	
PAYMENT OF ANNUAL TAX	VL1	Output VAT (sum of lines VE25 and VJ15)		00		
Sect. 1 - Calculation of	VL2	VAT deductible (from line VF57)	,			,00
VAT due or input VAT	VL3	TAX OWED (VL1 – VL2)		00		,,,,,,
for the tax period		or				
	VL4	CREDIT TAX (VL2 – VL1)				,00
Sect. 2 - Credit from	VL8	Credit deriving from 2009 return or annual non-transferable credit (*)				,00
previous year	VL9	Credit set off in form F24		00		
	VL10	Non-transferable credit surplus (*)	,			.00
Sect. 3 - Calculation			DEBTS		CREDITS	
of output or input VAT relating to all the	VL20	Refunds requested during the year (art. 38-bis, paragraph 2)		00		
activities carried out	VL21	Amount of credits transferred (*)	,	00		
	VL22	VAT credit resulting from the first 3 quarters of 2010 set off in the F24 form		00		
	VL23	Interest owed in relation to the quarterly payments		00		
	VL24	EU vehicle payments made during the year but which regard sales to be made in subsequent years		00		
	VL25	Transfers for previous years returned by the controlling company				,00
	VL26	Credit surplus from previous year				,00
	VL27	Refunds requested in previous year, included in deduction following denial of t	the office			,00
	VL28	Tax credit used in the periodic payments and of the account,		1		
	V LZO	of which credits received by savings management companies				,00
	VL29	Amount of periodic payments, payments for correction, quarterly interest payments	nents, advance payment	1		
		of which EU vehicle payments made during previous				
		years but which regard sales made during the year ²				,00
	VL30	Amount of debts transferred (*)				,00
	VL31	Supplementary tax payments				,00
	VL32	OUTPUT VAT [(VL3 + lines from VL20 to VL24) - (VL4 + lines from VL25 to VL31)]		00		
		or				
	VL33	INPUT VAT [(VL4 + lines from VL25 to VL31) - (VL3 + lines from VL20 to VL24)]				,00
	VL34	Tax credit used during the annual return				,00
	VL35	Refunds received by savings management companies used during the annual	return			,00
	VL36	Interest owed during the annual return	,	00		
	VL37	Input tax ceded from savings management companies as provided for by art. 8 of Decree Law n. 351/200	1 .	00		
	VL38	TOTAL VAT DUE (VL32 - VL34 - VL35 + VL36)	,	00		
	VL39	TOTAL INPUT VAT (VL33 - VL37)				,00
	VL40	Payments made following excess use of 2010 annual credit				,00
PARTS FILLED IN		VA VC VD VE VF VJ VH	VK VL VF	R VT	VX	VO
	(*) Tho	parta in italian refer ablute controlling or controlled companies who have ented for t	ho group \/AT poymont pro		artiala 70 laat.	

^(*) 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 C	ODE							

PART VR

REQUEST FOR REFUND OF ANNUAL CREDIT

Revenue Agency

PART VR
Request for refund
of annual credit

	VR1	Amount claime	ed as a refund				1		,00
nd		of which to be	paid using simplified	l procedure			2		,00
		Reason for the	e refund						
		Art. 30, par. 2			Art. 30, par. 3			Art.	34, par. 9
	VR2	Discontinuance of business	let. a) Average tax rate	let. b) Non-taxable transactions	let. c) Purchases and imports of depreciable goods, study and research	let. d) Transactions not subject to tax	let. e) Conditions i.t.o. art.	17 por 3 ble trans	actions carried out
		1	2	3	4	5	6	7	'
		Lesser credit s	which to be paid using simplified procedure son for the refund t. 30, par. 2 Art. 30, par. 3 Art. 34, par. 9 Scontinuance of business Average tax rate Non-taxable transactions Purchases and imports of business Average tax rate Non-taxable transactions Purchases and imports of to tax 1						
	VR3	DEDUCTABLE S	th to be paid using simplified procedure In for the refund In par. 2 Art. 30, par. 3 Art. 30, par. 9 Conditions i.t. o. art. 17, par. 3 Exports and other non-ble transactions carried ble transactions carried by agricultural production and subject to tax. 10, par. 9 Exports and other non-ble transactions carried ble to tax. 10, par. 9 Exports and other non-ble transactions carried ble to tax. 10, par. 9 Exports and other non-ble transactions carried production and other non-ble tr		,00				
	VR4	DEDUCTABLE S	Reason for the refund Art. 30, par. 2 Art. 30, par. 3 Art. 34, par. Discontinuance of business Average tax rate Non-taxable transactions Purchases and impost of depreciable goods, study and research Transactions not subject to tax Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t.o. art. 17, par. 3 Exports and other not business Conditions i.t. 2 Con		,00				
		R4 DEDUCTABLE SURPLUS FOR 2009 Lesser credit surplus not transferable to the VAT group R5 CREDIT SURPLUSES NOT TRANSFE- 2008 2009 2010							
	VR5	CREDIT SURPL	USES NOT TRANS	FE-	2008		2010)	
	VICO	RABLE TO VAT	GROUP		,00,		.00		,00,
	VR6	Taxpayers ent	titled to priority re	imbursement of	the refund				
	VR7	Subcontracto	r taxpayers						
	VR8	Certification	of companies' a	nd bodies' opera	ational status				
	VR9	Virtuous taxp	payers	1					,00



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PARTS VT-VX

TAX CODE

SEPARATE INDICATION OF SERVICES OR GOODS PROVIDED TO END CONSUMERS AND HOLDERS OF VAT NUMBERS, **CALCULATION OF VAT DUE OR CREDIT**

Revenue Agency

9001							
PART VT				1		2	
SEPARATE INDICATION			Total taxable operations	,00	Total tax		,00
OF OPERATIONS	VT1	Division of taxable opera-		3		4	
CARRIED OUT REGARDING END	V 1 1	tions carried out regarding end consumers and holders	Taxable operations regar- ding end consumers	,00	Tax		,00
CONSUMERS AND		of VAT numbers		5		6	
HOLDERS OF VAT NUMBERS			Taxable operations regarding holders of VAT numbers	.00	Tax		.00
NOMBERO				,			,,,,,
				Taxable operations regarding end consumers		Tax	
	VT2	Abruzzo	1	,00	:	2	,00
	VT3	Basilicata		,00			,00
	VT4	Bolzano		,00			,00
		Calabria		,00			,00
		Campania		,00,			
		Emilia Romagna					,00
		Friuli Venezia Giulia		,00			,00
		Lazio		,00			,00
) Liguria		,00			,00
		Lombardy		,00			,00
		2 Marche		,00			,00
		3 Molise		,00			,00
		Piedmont		,00			,00
				,00			,00
		5 Apulia		,00			,00
		Sardinia		,00			,00
		7 Sicily		,00			,00
		3 Tuscany		,00			,00
		Trento		,00			,00
) Umbria		,00			,00
		Aosta Valley		,00			,00
	VT22	2 Veneto		,00,			,00
PART VX CALCULATION OF VAT TO BE PAID OR OF TAX	VX1		,00				
CREDIT For persons presenting	VX2	Input VAT (to be divided up be	etween lines VX4, VX5 and V	X6) or to be transferred (*)			.00
the return with several forms only fill in form no. 01	VX3		,00,				
	VX4	Amount of request refound					,00,
	VX5	Amount to be deducted or con	npensated				,00,
	VX6	Amount transferred following to	ax	Tax code of consolidating con	npany	2	,,,,,
		consolidation option	1				00

(*) 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

orm	N.	

Revenue

Agency	E,	ntrate Form N.				
PART VO COMMUNICATION OF OP-		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	AGRICULTURE - Art. 34, paragraph 6: Exempted or simplified agricultural - Art. 34, paragraph 11: Application of the ordinary VAT regime - Art. 34-bis: Normal Tax calculation	Waiver Option Option	1 3 5	Revocation Revocation	2 4 6
	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		igraph 6	Revoca-	paragraph 2 pa	aragraph 6
	VO10	THE BASIS OF CATALOGUE, BY 1 OST	LU NL 9 10 10 SI HU 24 25	BG	SM AT 12 13 14 RO 27	FI SE
	VO11	AND SIMILAR (art. 41, DECREE LAW 331/93) Revocations	9 10 24 25	26	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 TRANSFERS OF INVESTMENT GOLD Transferor Options 1 2 Revocation	3		single operation	
	VO14	Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1	Revocation	2
Sect. 2 - Options and revocations for the purpose of	VO20	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option	1	Revocation	2
income tax	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 MANNERS 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 ENTERPRISES (article 1, paragraph 1093, Law no. 296 of 27.12.2006)	Option	1	Revocation	2
	VO24	CALCULATION OF INCOME FOR COMPANIES COMPRISED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Option	1		
	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		
Sect. 3 - Options and revocations for both VAT and income tax	VO30	APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option	1	Revocation	2
purposes	VO31	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	1	Revocation	2
	VO32	FARM HOLIDAY - Calculation of VAT and income in the ordinary mannerway (art. 5, Law 413/1991)	Option	1	Revocation	2
	VO33	MINIMUM VAT-EXEMPT TAXPAYERS - Calculation of VAT and income in the ordinary mannerway (art. 1, paragraph 96, Law 244/2007)	Option	1	Revocation	2
Sect. 4 - Options regarding tax on entertainment	VO40	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNERWAY (art. 4, Presidential Decree 544/1999)	Option	1	Revocation	2
Sect. 5 - Options regarding IRAP	VO50	CALCULATION OF THE TAXABLE BASE FOR IRAP ON THE PART OFBY PUBLIC ENTITIES WHO ALSO CARRY OUT COMMERCIAL ACTIVITIES (art.10-bis, paragraph 2, Legislative Decree n. 446/1997 and subsequent modifications)	Option	1	Revocation	2



IAX	ODL					

VAT 26 PR/2011 SUMMARISING PROSPECTUS (Reserved for controlling entity or company) **PART VS** Form N.

Revenue Agency

PART VS

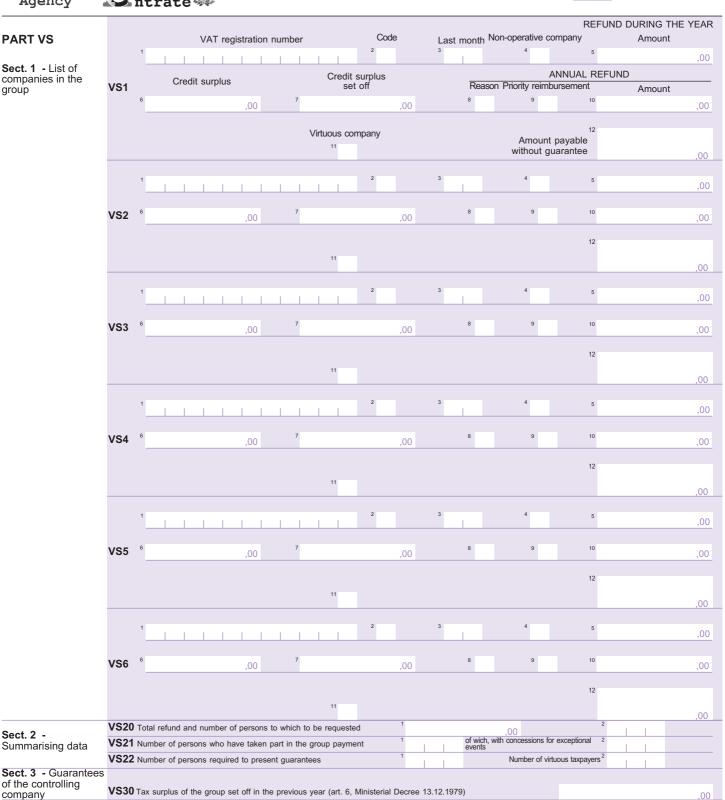
Sect. 2 -

company

Summarising data

of the controlling

Sect. 1 - List of companies in the group





TAX CC	DDE				

Revenue

Agency

VAT 26 PR/2011 SUMMARISING PROSPECTUS (Reserved for Controlling Entity or Company) PARTS VV-VW-VY-VZ

PART VV		CREDITS	DEBTS	Correction		CREDITS	DEBTS	Correction	
ERIODICAL TAX PAY-	VV1	1 ,00	.00	3	VV7	,00	.00		
ENTS OF GROUP	VV2	.00,	.00		VV8	,00,	.00,		
	VV3	.00,			VV9	.00,			
	VV4				VV10		.00,		
	VV5	,00,	.00,		VV11	,00	,00,		
	VV6	,00	.00,		VV12	.00,	,00,	_	
	**0		.00)			.00,	Metho	
					\/\/13 ∧	dvance payment owed		IVIEUIO	
PART VW					VV13 A	DEBTS	,00 CREDITS		
PAYMENT OF ANNUAL	VW1	Output VAT					01.25110		
TAX OF GROUP		<u> </u>				,00			
Sect. 1 - Calculation of VAT due or input	VW3	Deductible VAT						,00	
VAT for the tax	V VV 3	TAX OWED (VW1 – VW2)							
period		or CREDIT TAX (VW2 – VW1)							
2	VW4			,00					
Sect. 2 - Calculation of output		Refunds during the year req	uested (art. 38-bis, para	graph 2) ar	ıd adjust-	DEBTS	CREDITS		
or input VAT		ments to account				,00			
	VW21	Credit surpluses transferred	from non-operative com	panies		,00,			
		VAT credit resulting from the	<u> </u>						
	VW23	Interest transferred in relation	n to the quarterly payme	ents		,00			
	VW24	Payments for EU vehicles ma but which regard sales to be	ade during the year by th	e controlling	company				
	V 1127	but which regard sales to be	made in subsequent year	ırs		,00			
	VW25	VAT credit surplus resulting fr	om Prospectus VAT 26 P	R for 2009 s	set off in Form I	-24 ,00			
	VW26 Credit not request for refund resulting from Prospectus VAT 26 PR for 2009								
	VW27	Credits requested in previou		,00 ,00					
	VW28	Tax credit used in the period	dical payments and of th	e account				,00	
	VW29	Amount of periodic payment		,00					
	VW31	Supplementary tax payment	S					,00,	
	VW32	OUTPUT VAT [(VW3 + lines from V	N20 to VW25) - (VW4 + lines fro	om WW26 to W	N31)]	,00		,00	
		or				,00			
	VW33	INPUT VAT [(VW4 + lines from	1 VW26 to VW31) - (VW3	+ lines from	VW20 to VW25)]		00	
		Tax credit used during the a				74		,00	
		Interest owed during the ann				00		,00	
		TOTAL VAT DUE (VW32 +		4)		,00			
		TOTAL INPUT VAT (VW33		· ·		,00,			
		Payments made following ex		·				,00	
PART VY		VAT payable	10000 400 01 20 10 41114	ar oroun				,00	
				- 110/0				,00	
CALCULATION OF VAT PAYABLE OR GROUP TAX	V 1 2	INPUT VAT to be apportion	·		1.1070			,00	
CREDIT		Excess payments to be divide	ded up between lines VY	4, VY5 and	1 VY6		1	,00	
	VY4	Amount of refund request				,		,00	
		of which to be paid using si	mplified procedure			·	•	,00	
	VY5	Amount intended to be dedu	icted or to be set off					,00	
	VY6	Amount transferred following							
	• • • •	option for fiscal consolidation	n	1				,00	
PART VZ	VZ1	2008 deductible surplus includ	ing it in deduction the follo	wing year				,00	
DEDUCTIBLE GROUP SUR- PLUSES (PREVIOUS YEAR)	VZ2	2009 deductible surplus includ	ing it in deduction the follo	wing year				,00	
SIGNING THE FORM		VS VV VW VY	VZ						