



Revenue Agency

VAT 2008 FORM

Tax period 2007

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 as per 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 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 Guarantor 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 responsible 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 Roma;
- Revenue Agency – Via Cristoforo Colombo, 426 c/d – 00145 Roma.

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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RETURN TYPE

Correction of existing return Supplementary return in favour Supplementary return

TAXPAYER'S DATA

VAT REGISTRATION Craftsman enterprises listed in a professional register 1 Extraordinary administration or arrangement 2

Email address _____ TELEPHONE OR MOBILE PHONE dialling code number _____ FAX NUMBER dialling code number _____

Individuals

Surname _____ Name _____ Sex (cross the relative box) M F

Date of birth day month year _____ Town (or foreign Country) of birth _____ Province (initial) _____

Registered address or (if different) Tax domicile _____ Town _____ Province (initial) _____ Town code _____

Suburb (Hamlet), street and street number _____ ZIP code _____

Taxpayers different from individuals

Name or company name _____ Legal nature _____

Registered office _____ Town _____ Province (initial) _____ Town code _____

Suburb (Hamlet), street and street number _____ ZIP code _____

Tax domicile (if different from the registered office) _____ Town _____ Province (initial) _____ Town code _____

Suburb (Hamlet), street and street number _____ ZIP code _____

Non-resident persons

Foreign country of residence _____ Foreign country code _____ VAT registration number in foreign state _____

Reserved for non-resident persons who also operate through a permanent organisation _____ Tax code attributed to a permanent organisation _____

DECLARANT DIFFERENT FROM TAXPAYER (agent, official receiver, heir, etc.)

Tax code of the subscriber _____ Appointment code _____ Tax code of declaring company _____

Surname _____ Name _____ Sex (cross the relative box) M F

Date of birth day month year _____ Town (or foreign Country) of birth _____ Province (initial) _____

Town (or foreign country) of registered address _____ Province (initial) _____ ZIP code _____

Suburb (Hamlet), street and street number _____ Telephone dialling code _____ number _____

Art. 74 bis Date of nomination day month year _____ Starting date of the procedure or death of the taxpayer day month year _____ Date of termination of the procedure day month year _____ Procedure not yet concluded

DOMICILE FOR NOTIFICATION OF ACTS

Tax code _____

Surname (or office) _____ Name _____

Town _____ Province (initial) _____ Town code _____ ZIP code _____

Type (street, square, etc.) Address _____ Street number _____ Suburb (hamlet) _____

Foreign state (reserved for overseas residents) _____ Foreign country code _____ Federated state, province, county _____

Place of residence _____ Overseas address _____

SIGNATURE OF THE RETURN

Indicate the number of forms _____

The relative boxes to the completed parts are placed at the foot of part VL

Sending of notice electronically to intermediary Signature _____

SIGNATURE OF THE CONTROLLING BODY OR COMPANY

Signature _____

Grid of 18 empty boxes for tax code

**UNDERTAKING
TO
ELECTRONIC
SUBMISSION**

Reserved for
intermediary

Tax code of the intermediary	<input type="text"/>	C.A.F. registration no	<input type="text"/>
Undertaking to submit electronically the return			
Reception of notice electronically			
Date of the undertaking	day	month	year
		SIGNATURE OF INTERMEDIARY	

**ENDORSEMENT
OF CONFOR-
MITY**

Reserved for C.A.F.
or for the
professional

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 of the professional	<input type="text"/>	SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL	
Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997			



Revenue Agency

TAX CODE

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**PART VA
INFORMATION RELATING TO THE
ACTIVITY**

Form N.

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**PART VA
INFORMATION AND DATA
RELATING TO THE
ACTIVITY**

Sect. 1 - General analytical data

To be compiled handled by the entity resulting from the extraordinary operations
In the event of merger, division, etc. indicate the VAT registration of merged or division entity, etc. 1

The box must be crossed if the entity transformed continues an activity for VAT purposes 2

VA1 To be compiled handled by the assignor in case of extraordinary operations
The box must be crossed if the taxpayer has taken part in extraordinary operations 3 Credit transferred from VAT/2007 return 4 ,00

Reserved for the non-resident in case of passing from a tax representative to the direct identification and vice-versa
Indicate the VAT registration number of the previously institute adopted 5

VA2 Indicate the code of the activity performed ACTIVITY CODE 1

VA3 Apportion the total of purchases and imports (line VF21) in the following amounts:
1 Depreciable goods ,00 2 Non-depreciable capital goods ,00 3 Goods designated for resale or for the production of goods and services ,00 4 Other purchases and imports ,00

VA4 The box must be crossed in case of sub-supply operations 1

VA5 Reserved for official receivers and Court-appointed liquidators (to be compiled only for starting year of the procedure)
The box must be crossed if the form refers to activity of the first part of the year 1

VA6 Reserved for the savings management society (art. 8, Decree Law 351/2001)
Fund name 1 Banca d'Italia number 2

VA7 Occasional operations falling under the regime provided for by article 34-bis for connected agricultural activities Taxable amount 1 ,00 Tax 2 ,00

Sect. 2 - Coexistence of several special VAT systems. Special cases

The section is to be completed only if there is another special regime, which requires part VG to be completed

The box must be crossed if the exempt operations carried out are occasional or they deal exclusively operations provided for by numbers from 1 to 9 of art.10, which do not fall under the activity of the business or are peripheral to taxable operations 1

VA21 The box must be crossed if occasional sales of used goods have been made using the special margin system (Decree Law no. 41/1995) 1

Sect. 3 - Summary of data relating to all activities carried out

VA30 Intra-community operations Sales of goods 1 ,00 Performance of services 2 ,00

VA31 Intra-community purchases of good Taxable 1 ,00 Tax 2 ,00

VA32 Imports Taxable 1 ,00 Tax 2 ,00

VA33 Exports 1 ,00

Transactions with the Republic of San Marino:

VA34 Total amount of transfers of goods to agents from San Marino 1 ,00

VA35 Total amount of purchases of goods made without paying of VAT 1 ,00 with paying of VAT 2 ,00

Sect. 4 - Data summary relating to all activities carried out

VA40 Reserved for taxpayers who have benefited from tax concessions for exceptional events
Indicate the code taken from "Table of exceptional events" of the instructions 1

VA41 Increased considerations as a result of conforming to the parameters for 2006 (taxable amount and tax) 1 ,00 2 ,00

VA42 Extra payments due in compliance with sectorial studies for 2007 (taxable amount and tax) 1 ,00 2 ,00

VA43 Reserved for the indication of group credit surplus to ex-controlling companies to be guaranteed
Group credit surplus in relation to the year 1 Amount which has been settled in 2007 2 ,00

VA44 Operations carried out in relation to condominiums ,00

VA45 Minimum taxpayer regime Law no. 244/2007
Cross the box if the last return under ordinary VAT regime 1 Adjustment of deduction, article 19-bis2 2 ,00



TAX CODE

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Revenue Agency

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

Form No.

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PART VC EXPORTERS AND ASSO- CIATED OPERATORS	CEILING USED						2007 TAX YEAR		2006 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	.00	.00			
VC2 FEB		.00	.00	.00	.00	.00	.00	.00	.00			
VC3 MAR		.00	.00	.00	.00	.00	.00	.00	.00			
VC4 APR		.00	.00	.00	.00	.00	.00	.00	.00			
VC5 MAY		.00	.00	.00	.00	.00	.00	.00	.00			
VC6 JUN		.00	.00	.00	.00	.00	.00	.00	.00			
VC7 JULY		.00	.00	.00	.00	.00	.00	.00	.00			
VC8 AUG		.00	.00	.00	.00	.00	.00	.00	.00			
VC9 SEP		.00	.00	.00	.00	.00	.00	.00	.00			
VC10 OCT		.00	.00	.00	.00	.00	.00	.00	.00			
VC11 NOV		.00	.00	.00	.00	.00	.00	.00	.00			
VC12 DIC		.00	.00	.00	.00	.00	.00	.00	.00			
VC13 TOTAL		.00	.00	.00	.00	.00	.00	.00	.00			
VC14	CEILING AVAILABLE AS OF 01 JANUARY 2007								1	.00		
	Method adopted for the calculation of the ceiling during 2007								2	<input type="checkbox"/> CALENDAR	3	<input type="checkbox"/> MONTHLY
PART VD TRANSFER OF VAT CREDIT ON THE PART OF BY SAVINGS MANAGEMENT INSTITUTIONS (Art. 8 of Decree Law n. 351/2001)	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	1		2	.00	VD41	1		2		.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		
VD51	TOTAL OF CREDITS RECEIVED								1	.00		
VD52	Surplus credit from previous return (from VD56 of the return related the year 2006)									.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		

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

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

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PARTS VE

CALCULATION OF BUSINESS TURNOVER

Form N.

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PART VE		1	TAXABLE AMOUNT	%	2	TAX	
CALCULATION OF BUSINESS TURNOVER AND THE TAX RELATIVE TO TAXABLE OPERATIONS	VE1		.00	2		.00	
	VE2		.00	4		.00	
	VE3	Transfer of goods to co-operatives and other entities referred to in art. 34, paragraph 2, lett. c) listed in table A, first part, attached to Presidential Decree 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 corresponding to compensation percentages, taking into account the variations referred to in art. 26, and relative tax	.00	7		.00	
	VE4		.00	7,3		.00	
	VE5		.00	7,5		.00	
	VE6		.00	8,3		.00	
	VE7		.00	8,5		.00	
	VE8		.00	8,8		.00	
	VE9		.00	12,3		.00	
	VE10 TOTALS	(sum of lines from VE1 to VE9)		.00			.00
	VE11	Variations and round-ups of the tax (indicate with a sign +/-)					.00
	VE12 TOTAL	(VE10 ± VE11)					.00
Sect. 2 - Taxable agricultural operations (art. 34, paragraph 1) and taxable commercial or professional operations	VE20	Taxable operations that are different from operations indicated in the section 1 separated according to tax rate, taking into account the variations referred to in article 26, and relative taxes	.00	4		.00	
	VE21		.00	10		.00	
	VE22		.00	20		.00	
	VE23 TOTALS	(sum of lines from VE20 to VE22)		.00			.00
	VE24	Variations and round-ups of the tax (indicate with a sign +/-)					.00
VE25 TOTAL	(VE23 ± VE24)					.00	
Sect. 3 - Other operations	VE30	Non-taxable operations referred to in paragraph 1, articles 8, letters a) and b), 8-bis and 9, intra-community operations and operations referred to in art. 41 and 58 of the Decree Law 331/1993	.00			.00	
	VE31	Non-taxable operations referred to in paragraph 1, articles 8, point a) and b), 8-bis	.00			.00	
	VE32	Other non-taxable operations	.00			.00	
	VE33	Exempt operations (art. 10)	.00			.00	
	VE34	Operations with application of reverse charge		1	.00		
		Sales of scrap and other salvage material	Sales of gold and pure silver	2	.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			.00
	VE36	Operations carried out during the year but with tax payable in subsequent years		.00			.00
VE37	(minus) Operations carried out during previous year but with tax payable in 2007		.00			.00	
VE38	(minus) Transfers of depreciable goods and internal transfers		.00			.00	
Sect. 4 - Business turnover and total tax	VE40	TURNOVER (sum of lines VE10, VE23 and from VE30 to VE36 minus VE37 and VE38)	.00			.00	
	VE41	TOTAL TAX ON TAXABLE OPERATIONS (sum of lines VE12 and VE25) to be carried forward to line VL1				.00	



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PARTS VF

LIABILITIES OPERATIONS

Form N.

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		1	TAXABLE AMOUNT	%	2	TAX	
PART VF TOTAL AMOUNT OF PURCHASES CARRIED OUT IN THE NATIONAL TERRITORY, OF INTRA-COMMUNITY PURCHASES AND IMPORTS	VF1		.00	2		.00	
	VF2		.00	4		.00	
	VF3		.00	7		.00	
	VF4	Taxable purchases and imports (excluding those that		.00	7.3		.00
	VF5	referred to in lines VF18 and VF19) separated according to tax rate		.00	7.5		.00
	VF6	or to compensation percentages, taking into account		.00	8.3		.00
	VF7	the variations referred to in art. 26, and relative tax		.00	8.5		.00
	VF8			.00	8.8		.00
	VF9			.00	10		.00
	VF10			.00	12,3		.00
	VF11			.00	20		.00
	VF12	TOTALS (sum of lines from VF1 to VF11)		.00			.00
	VF13	Purchases and imports carried out without the payment of tax, with ceiling		.00			
	VF14	Other non-taxable purchases, not subject to taxations and carried out under special tax regimes		.00			
	VF15	Exempt purchases (art. 10) and non-taxable imports		.00			
	VF16	Purchases from minimum VAT-exempt taxpayers		.00			
	VF17	Purchases and imports not subject to tax carried out by earthquake victims		.00			
	VF18	Purchases and imports for which the deduction of the tax payable is not admitted		.00			
	VF19	Purchases recorded during the year but with the deduction of the tax deferred to subsequent year		.00			
	VF20	(minus) Purchases recorded in previous year but with VAT payable in 2007		.00			
	VF21	TOTAL OF PURCHASES AND IMPORTS (sum of lines from VF12 to VF19 minus VF20)		.00			
	VF22	Variations and round-ups of the tax (indicate with a sign +/-)					.00
	VF23	TOTAL TAX ON PURCHASES AND TAXABLE IMPORTS (VF12 ± VF22)					.00



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**PART VG
 ADMISSIBLE DEDUCTIBLE VAT**

Form N.

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PART VG		CROSS THE BOX RELATING TO THE METHOD USED FOR THE CALCULATIONS OF ADMISSIBLE DEDUCTIBLE VAT						
CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT	• travel agencies	(Sect. 1)	1	<input type="checkbox"/>	• associations operating in the agricultural sector (Sect. 4)	5	<input type="checkbox"/>	
	• used goods	(Sect. 2)	2	<input type="checkbox"/>	• travelling shows and minor taxpayers	(Sect. 4)	6	<input type="checkbox"/>
	• exempt operations	(Sect. 3)	3	<input type="checkbox"/>	• connected agricultural activities	(Sect. 4)	7	<input type="checkbox"/>
	• farm holidays	(Sect. 4)	4	<input type="checkbox"/>	• agricultural business	(Sect. 5)	8	<input type="checkbox"/>
Sect. 1 - Travel agencies (art. 74 ter)	VG1	Cost credit relating to the previous year (from line VG3 of the declaration related the year 2006)					.00	
	VG2	Gross taxable base					.00	
		or						
	VG3	Cost credit to be carried forward to the following year					.00	
Sect. 2 - Special tax regime for used goods (Decree Law 41/1995)	VG20	Negative margin relating to the previous year (from line VG22 of the declaration related the year 2006)					.00	
	VG21	Overall gross margin					.00	
	VG22	Negative margin to be carried forward to the following year					.00	
Sect. 3 - Exempt operations	VG30	If the exempt operations, referred to in line VE33, are occasional, or operations as provided for by numbers from 1 to 9 of art. 10, which do not come under the activity proper of the business or are marginal to taxable operations, cross the box			1	<input type="checkbox"/>		
	VG31	Cross the box if the taxable operations are occasional and			1	<input type="checkbox"/>		
	VG32	indicate the taxable amount and the tax relating to purchases allocated to taxable operations		1	<input type="text" value=""/>	2	<input type="text" value=""/>	
	VG33	Cross the box if exclusively exempt operations to be carried out in the year 2007 (see instructions)			1	<input type="checkbox"/>		
	VG34	Cross the box if the option referred to in art. 36 to be carried out in the year 2007			1	<input type="checkbox"/>		
		Data for the calculation of percentage of deduction						
	VG35	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		Percentage of deduction (according the decimal next)		
		1	2	3		7	<input type="text" value=""/> %	
		<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>				
		Depreciable goods and internal exempt transfers	Operation non-subject as referred to in art 7	Operation non-subject as referred to in art 74, par. 1				
		4	5	6				
		<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>				
	VG36	VAT not discharged on purchases and imports as referred to in line VF13					.00	
	VG37	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	
	VG38	Admissible deductible VAT					.00	
Sect. 4 - Flat-rate calculation of tax or reduction of taxable base	VG40	Businesses in the farm holidays sector (art. 5, Law 413/1991) - Admissible deductible VAT					.00	
	VG41	Associations operating in the agriculture sector (art. 78, Law 413/1991) - Admissible deductible VAT					.00	
	VG42	Concessionary tax regimes for travelling shows and minor taxpayers (art.74 quater, paragraph 5)						
				1	TAXABLE AMOUNT	2	TAX	
		Reduction of taxable base and of relating tax			<input type="text" value=""/>		<input type="text" value=""/>	
	VG43	Connected agricultural activities (article 34-bis)					.00	
Sect. 5 - Agricultural enterprises (art.34)				1	TAXABLE AMOUNT	2	TAX	
	VG50	Reserved for mixed agricultural enterprises - Total taxable different operations			<input type="text" value=""/>		<input type="text" value=""/>	
	VG51				<input type="text" value=""/>	2	<input type="text" value=""/>	
	VG52				<input type="text" value=""/>	4	<input type="text" value=""/>	
	VG53				<input type="text" value=""/>	7	<input type="text" value=""/>	
	VG54	Taxable agricultural operations as referred to in section 1 and 2 of			<input type="text" value=""/>	7.3	<input type="text" value=""/>	
	VG55	part VE separated according to percentage of compensation, net of the variation in decrease, for the calculation of the flat-rate deduction VAT			<input type="text" value=""/>	7.5	<input type="text" value=""/>	
	VG56				<input type="text" value=""/>	8.3	<input type="text" value=""/>	
	VG57				<input type="text" value=""/>	8.5	<input type="text" value=""/>	
	VG58				<input type="text" value=""/>	8.8	<input type="text" value=""/>	
	VG59				<input type="text" value=""/>	12.3	<input type="text" value=""/>	
	VG60	Variations and round-ups of the tax (indicate with a sign +/-)					.00	
	VG61	TOTALS Algebraic sum of lines from VG51 to VG60			<input type="text" value=""/>		<input type="text" value=""/>	
	VG62	VAT deductible for operations referred to in line VG50					.00	
	VG63	Deductible amount referred to transfers, as well as intra-community transfers, of agricultural produce as referred to art. 34, paragraph 1, carried out in accordance with article 8, paragraph 1, articles 38 quater and 72					.00	
	VG64	TOTAL admissible deductible VAT (VG61+VG62+VG63)					.00	
Sect. 6 - Admissible deductible VAT	VG70	TOTAL adjustments (indicate with a sign +/-)					.00	
	VG71	Admissible deductible VAT [(line VF 23 or VG38 or VG40 or VG41 or VG42 or VG43 or VG63 or VG64) ±VG70] to be carried forward to VL4					.00	



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

Form N.

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PART VJ CALCULATION OF TAX ON CERTAIN TYPES OF OPERATIONS		1 TAXABLE AMOUNT		2 TAX	
VJ1	Purchases of goods coming from the Vatican State City and from San Marino - art. 71, par. 2 - (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)		.00		.00
VJ2	Withdrawals of goods from VAT deposits (art. 50-bis, par. 6, Decree Law n. 331/1993)		.00		.00
VJ3	Purchases of goods and by non-resident agents as provided for by art. 17, par. 3		.00		.00
VJ4	Operations as referred to in art. 74, paragraph 1, lett. e)		.00		.00
VJ5	Commission paid by travel agencies to their intermediaries (art. 74-ter, paragraph 8)		.00		.00
VJ6	Domestic purchases of goods as referred to in art. 74, par. 7 and 8		.00		.00
VJ7	Domestic purchases of industrial gold and of pure silver (art. 17, paragraph 5)		.00		.00
VJ8	Purchases of taxable investment gold owing to option (art. 17, paragraph 5)		.00		.00
VJ9	Intra-community purchases of goods and supply of services as provided for by art. 40, par. 4-bis, 5, 6 and 8 of Decree Law n. 331/1993 (including purchases of industrial gold, pure silver and goods as referred to in art. 74, paragraphs 7 and 8)		.00		.00
VJ10	Imports of goods as referred to in art. 74, paragraphs 7 and 8 without paying the VAT at custom (art. 70, paragraph 6)		.00		.00
VJ11	Imports of industrial gold and pure silver without paying the VAT at custom (art. 70, paragraph 5)		.00		.00
VJ12	Purchases of truffles from occasional sellers without a VAT registration number (article 1, paragraph 109, Law no. 311/2004)		.00		.00
VJ13	Purchases of services rendered by subcontractors in the construction sector (art. 17, par. 6, lett. a)		.00		.00
VJ14	Purchases of taxable commercial properties owing to option (art. 10, no. 8 ter, lett. d)		.00		.00
VJ15	TOTAL TAX (sum of lines from VJ1 to VJ14) to be carried forward to VL2		.00		.00

PART VH PERIODIC PAYMENTS		1 CREDITS		2 DEBTS		CREDITS		DEBTS		
Sect. 1 - Summarizing periodic payments for all the activities carried out or credits and debts transferred to controlling and controlled companies	VH1		.00		.00	VH7		.00		.00
	VH2		.00		.00	VH8		.00		.00
	VH3		.00		.00	VH9		.00		.00
	VH4		.00		.00	VH10		.00		.00
	VH5		.00		.00	VH11		.00		.00
	VH6		.00		.00	VH12		.00		.00
						VH13	Advance payment owed			.00
Sect. 2 - Payment for EU automobile registrations	VH20		.00							

PART VK CONTROLLING AND CONTROLLED COMPANY		DATA OF CONTROLLING COMPANY				
		VAT registration number	Last month of control	Company name		
Sect. 1 - General data	VK1	1	2	3		
	VK2	Non-operative company				
Sect. 2 - Calculation of tax surplus	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
Sect. 3 - Termination of control during the year. Data relating to the period of control	VK30	VAT relating to taxable operations				.00
	VK31	VAT on certain types of operations				.00
	VK32	Admissible VAT deduction				.00
	VK33	VAT deductible for occasional operations falling under the regime provided for by article 34-bis				.00
	VK34	Interest owed in relation to the quarterly payments				.00
	VK35	Interest owed following amendment				.00
	VK36	Tax credit used in the periodic payments				.00
	VK37	Payments following amendment, inclusive of the interest				.00
	VK38	Supplementary tax payments				.00
	VK39	Account re-accredited from the controlling company				.00
	SIGNATURE OF THE CONTROLLING ENTITY OR COMPANY	Signature				



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PARTS VT-VX
SEPARATE INDICATION OF SERVICES OR GOODS PROVIDED TO END CONSUMERS AND HOLDERS OF VAT NUMBERS, CALCULATION OF VAT DUE OR CREDIT

PART VT

SEPARATE INDICATION OF OPERATIONS CARRIED OUT REGARDING END CONSUMERS AND HOLDERS OF VAT NUMBERS

		1	2
VT1	Division of taxable operations carried out regarding end consumers and holders of VAT numbers	Total taxable operations	Total tax
		,00	,00
		Taxable operations regarding end consumers	Tax
		,00	,00
		Taxable operations regarding holders of VAT numbers	Tax
		,00	,00
		Taxable operations regarding end consumers	Tax
VT2	Abruzzo	1	2
		,00	,00
VT3	Basilicata		
		,00	,00
VT4	Bolzano		
		,00	,00
VT5	Calabria		
		,00	,00
VT6	Campania		
		,00	,00
VT7	Emilia Romagna		
		,00	,00
VT8	Friuli Venezia Giulia		
		,00	,00
VT9	Lazio		
		,00	,00
VT10	Liguria		
		,00	,00
VT11	Lombardia		
		,00	,00
VT12	Marche		
		,00	,00
VT13	Molise		
		,00	,00
VT14	Piemonte		
		,00	,00
VT15	Puglia		
		,00	,00
VT16	Sardegna		
		,00	,00
VT17	Sicilia		
		,00	,00
VT18	Toscana		
		,00	,00
VT19	Trento		
		,00	,00
VT20	Umbria		
		,00	,00
VT21	Valle d'Aosta		
		,00	,00
VT22	Veneto		
		,00	,00

PART VX

CALCULATION OF VAT TO BE PAID OR OF TAX CREDIT

For persons presenting the return with several forms only fill in form no. 01

VX1	VAT payable or to be transferred(*)	,00
VX2	VAT credit (to be divided up between lines VX4, VX5 and VX6) or to be transferred (*)	,00
VX3	Excess payment (to be divided up between lines VX4, VX5 and VX6)	,00
VX4	Amount of request refund	,00
VX5	Amount to be deducted or compensated	,00
VX6	Amount transferred following tax consolidation option	,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



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**PART VO
OPTIONS**

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Form N.

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PART VO COMMUNICATION OF OPTIONS AND REVOCATIONS	VO1	Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option	1	<input type="checkbox"/>																												
	VO2	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/99)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
	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	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
			Option	3	<input type="checkbox"/>	Revocation	4	<input type="checkbox"/>																									
			Option	5	<input type="checkbox"/>	Revocation	6	<input type="checkbox"/>																									
	VO4	Art. 36 - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
	VO5	Art. 36 bis - DISPENSATION FROM OBLIGATIONS FOR EXEMPT OPERATIONS	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
	VO6	Art. 74 - paragraph 1 - PUBLISHING - Application of the tax on the basis of number of copies sold	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
	VO7	Art. 74 - paragraph 6 – ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
	VO8	INTRA-COMMUNITY PURCHASES - (art. 38, paragraph 6, Decree Law 331/1993)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
	VO9	TRANSFERS OF USED GOODS - (art. 36, Decree Law 41/1995)	Options	1	<input type="checkbox"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>	Revocations	4	<input type="checkbox"/>	5	<input type="checkbox"/>																			
				1	<input type="checkbox"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>	4	<input type="checkbox"/>	5	<input type="checkbox"/>																				
	VO10	INTRA-COMMUNITY TRANSFERS ON THE BASIS OF CATALOGUE, BY POST AND SIMILAR (art. 41, DECREE LAW 331/93)	Options	BE	<input type="checkbox"/>	DE	<input type="checkbox"/>	DK	<input type="checkbox"/>	EL	<input type="checkbox"/>	ES	<input type="checkbox"/>	FR	<input type="checkbox"/>	GB	<input type="checkbox"/>	IE	<input type="checkbox"/>	LU	<input type="checkbox"/>	NL	<input type="checkbox"/>	PT	<input type="checkbox"/>	SM	<input type="checkbox"/>	AT	<input type="checkbox"/>	FI	<input type="checkbox"/>	SE	<input type="checkbox"/>
				CY	<input type="checkbox"/>	EE	<input type="checkbox"/>	LV	<input type="checkbox"/>	LT	<input type="checkbox"/>	MT	<input type="checkbox"/>	PL	<input type="checkbox"/>	CZ	<input type="checkbox"/>	SK	<input type="checkbox"/>	SI	<input type="checkbox"/>	HU	<input type="checkbox"/>	BG	<input type="checkbox"/>	RO	<input type="checkbox"/>						
	VO11		Revocations	1	<input type="checkbox"/>	2	<input type="checkbox"/>	3	<input type="checkbox"/>	4	<input type="checkbox"/>	5	<input type="checkbox"/>	6	<input type="checkbox"/>	7	<input type="checkbox"/>	8	<input type="checkbox"/>	9	<input type="checkbox"/>	10	<input type="checkbox"/>	11	<input type="checkbox"/>	12	<input type="checkbox"/>	13	<input type="checkbox"/>	14	<input type="checkbox"/>	15	<input type="checkbox"/>
			16	<input type="checkbox"/>	17	<input type="checkbox"/>	18	<input type="checkbox"/>	19	<input type="checkbox"/>	20	<input type="checkbox"/>	21	<input type="checkbox"/>	22	<input type="checkbox"/>	23	<input type="checkbox"/>	24	<input type="checkbox"/>	25	<input type="checkbox"/>											
VO12	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																										
VO13	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD	Transferor	single operations	Option	1	<input type="checkbox"/>	all operations	2	<input type="checkbox"/>	Intermediary	single operations	3	<input type="checkbox"/>	Revocation	4	<input type="checkbox"/>	Transferor	all operations															
VO14	Art. 74 quater - paragraph 5 - APPLICATION OF ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																										
VO15	Art. 32-bis - APPLICATION OF ORDINARY VAT REGIME	Option	1	<input type="checkbox"/>																													
Sect. 2 - Options and revocations for the purpose of income tax	VO20	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
	VO21	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
	VO22	CALCULATION OF INCOME IN ORDINARY MANNERS FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
	VO23	CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL ENTERPRISES (article 1, paragraph 1093, Law no. 296 of 27/12/2006)	Option	1	<input type="checkbox"/>																												
Sect. 3 - Options and revocations for both VAT and income tax purposes	VO30	APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 Flat-rate calculation of VAT and of incomes	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
	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	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
	VO32	FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
Sect. 4 - Options regarding tax on entertainment	VO40	APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNERWAY (art. 4, Presidential Decree 544/99)	Option	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									
Sect. 5 - Options regarding IRAP	VO50	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	1	<input type="checkbox"/>	Revocation	2	<input type="checkbox"/>																									



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VAT 26 PR/2008 SUMMARISING FORM
(Reserved for controlling entity or company)
PART VS Form N.

PART VS

Sect. 1 - List of companies in the group

	VAT registration number			Code	Last month	Non-operative company	REFUND DURING THE YEAR		
	1	2	3	2	3	4	Amount		
VS1	ANNUAL REFUND						Credit surplus		
	Reason Priority reimbursement		Amount		Credit surplus		Credit surplus set off		
	6	7	8	Amount	9	10	Amount		
VS2				,00			,00		
VS3				,00			,00		
VS4				,00			,00		
VS5				,00			,00		
VS6				,00			,00		
VS7				,00			,00		
VS8				,00			,00		
VS9				,00			,00		
VS10				,00			,00		
VS11				,00			,00		
VS12				,00			,00		
VS20	Total refund and number of persons to which to be requested				1			2	
VS21	Number of persons who have taken part in the group payment				1	of wich, with concessions for exceptional events		2	
VS22	Number of persons required to present guarantees								
VS30	Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13-12-79)								,00

Sect. 2 - Summarising data

Sect. 3 - Guarantees of the controlling company



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VAT 26 PR/2008 SUMMARISING FORM
(Reserved for Controlling Entity or Company)
PARTS VV-VW-VY-VZ

PART VV		CREDITS		DEBTS		CREDITS		DEBTS	
PERIODICAL TAX PAYMENTS OF GROUP	VV1		.00		.00	VV7		.00	.00
	VV2		.00		.00	VV8		.00	.00
	VV3		.00		.00	VV9		.00	.00
	VV4		.00		.00	VV10		.00	.00
	VV5		.00		.00	VV11		.00	.00
	VV6		.00		.00	VV12		.00	.00
							VV13	Advance payment owed	
PART VW						DEBTS		CREDITS	
PAYMENT OF ANNUAL TAX OF GROUP Sect. 1 - Calculation of VAT due or input VAT for the tax period	VW1	VAT relating to taxable operations			.00				
	VW2	VAT on certain types of operations			.00				
	VW3	Output VAT (sum of lines VW1 and VW2)			.00				
	VW4	Admissible deductible VAT							.00
	VW5	VAT deductible for occasional operations falling under the regime provided for by article 34-bis							.00
	VW6	Deductible VAT (sum of lines VW4 and VW5)							.00
	VW7	TAX PAYABLE (VW3 - VW6) OR CREDIT TAX (VW6 - VW3)		1		2	.00		.00
Sect. 2 - Calculation of output or input VAT						DEBTS		CREDITS	
VW20	Refunds during the year requested (art. 38-bis, paragraph 2) and adjustments to account			.00					
VW21	Credit surpluses transferred from non-operative companies			.00					
VW22	VAT credit resulting from 2006 VAT 26 PR Form set off in the F24 Form			.00					
VW23	VAT credit resulting from the first 3 quarters of 2007 set off in the F24 Form			.00					
VW24	Interest transferred in relation to the quarterly payments			.00					
VW25	Interest owed following amendment			.00					
VW26	Credit not request for refund resulting from 2006 VAT 26 PR Form and from 2006 returns of the companies not participating in the group VAT payments								.00
VW27	Credits requested in previous year, included in deduction following denial of the office								.00
VW28	Tax credit used in the periodical payments and of the account								.00
VW29	Amount of periodical payments, following amendment including interest, quarterly interest, account								.00
VW31	Supplementary tax payments								.00
VW32	INPUT VAT [(VW7 column 2 + lines from VW26 to VW31) - (VW7 column 1 + lines from VW20 to VW25)]								.00
VW33	OUTPUT VAT [(VW7 col. 1 + lines from VW20 to VW25) - (VW7 col. 2 + lines from VW26 to VW31)]			.00					
VW34	Tax credit used during the annual return								.00
VW36	Interest owed during the annual return			.00					
VW38	TOTAL VAT DUE (VW33 + VW36) - (VW32 + VW34)			.00					
VW39	TOTAL INPUT VAT (VW32 + VW34) - (VW33 + VW36)								.00
VW40	Payments made following excess use of 2007 annual credit								.00
PART VY									
CALCULATION OF VAT PAYABLE OR GROUP TAX CREDIT	VY1	VAT payable			.00				
	VY2	INPUT VAT to be apportion between lines VY4, VY5 and VY6			.00				
	VY3	Excess payments to be divided up between lines VY4, VY5 and VY6			.00				
	VY4	Amount of refund request				1			.00
		of which to be paid using simplified procedure				2			.00
	VY5	Amount intended to be deducted or to be set off							.00
VY6	Amount transferred following option for fiscal consolidation							.00	
PART VZ									
DEDUCTIBLE GROUP SURPLUSES (PREVIOUS YEAR)	VZ1	2005 deductible surplus including it in deduction the following year			.00				
	VZ2	2006 deductible surplus including it in deduction the following year			.00				
SIGNING THE FORM									
	VS	VV	VW	VY	VZ	Signature			