Revenue Agency Agenzia Entrate

VAT 74-BIS FORM

DECLARATION OF TRANSACTIONS CARRIED OUT DURING THE FRACTION OF THE YEAR PRECEDING THE DECLARATION OF BANKRUPTCY OR COMPULSORY ADMINISTRATIVE LIQUIDATION

Information on the processing of personal data pursuant art. 13, Legislative Decree no.196/2003 in the field of Personal Data Protection

With this information notice, the Revenue Agency explains how it uses the collected data, and the rights to which the subject is entitled. In fact, legislative decree no. 196 of 30 June 2003, the "Personal Data Protection Code," establishes a system of guarantees to protect the processing operations performed on personal data.

Purpose of the processing

The data you provide with this form shall be processed exclusively by the Revenue Agency for the purposes of the payment, verification, and collection of taxes.
They may be disclosed to public or private parties in accordance with the provisions of the Personal Data Protection Code (art. 19 of Legislative Decree no. 196 del 2003).

Providing the data

The requested data must mandatorily be provided in order to be able to benefit from the effects of the provisions on VAT 74-BIS form.
The provision of untruthful data may result in administrative and, in some cases, criminal sanctions. The provision of a telephone or cellphone number, fax number, and e-mail address is optional, and allows you to receive, free of charge from the Revenue Agency, information and updates on deadlines, new features, obligations, and services being offered.

Processing methods

The data acquired using the declaration form shall be processed by prevalently computerized methods, using logic that fully responds to the purposes to be pursued, also by means of verifications with other data in the possession of Revenue Agency or of other parties, in compliance with the security measures provided for by the Personal Data Protection Code.
The form may be delivered to intermediaries as identified by law (tax assistance centres, trade associations, and professionals), which shall process the data exclusively for the purpose of transmitting the form to Revenue Agency.

Data controller

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

Data processors

The data processor may rely on appointed "processors." In particular, Revenue Agency relies on Sogei S.p.a., the technological partner entrusted with managing the tax register's information system, as its outside data processor.
The list of processors is available at Revenue Agency.
The intermediaries, where they are empowered to appoint processors, must make their identification data known to the data subjects.

Rights of the data subject

Without prejudice to the procedures, already established by sectoral regulations, for notifications of variation of data and for supplements to the declaration and/or notification forms, the data subject (art. 7 of legislative decree no. 196 of 2003) may access his/her personal data to verify their use, or, where applicable, to correct and update them within the limits provided for by law, or to erase them or oppose their processing if they have been processed unlawfully.
These rights may be exercised by request addressed to:
Revenue Agency, Via Cristoforo Colombo 426 c/d – 00145 Rome.

Consent

Revenue Agency, as a public entity, is not required to obtain the data subjects' consent in order to process their personal data.
Intermediaries are not required to obtain the data subjects' consent for the processing of data, since the processing is provided for by law.

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

Revenue Agency

Agenzia Entrate

TAX CODE

VAT 74-BIS FORM

DECLARATION OF TRANSACTIONS CARRIED OUT DURING THE FRACTION OF THE YEAR PRECEDING THE DECLARATION OF BANKRUPTCY OR COMPULSORY ADMINISTRATIVE LIQUIDATION

YEAR | COMPETENT OFFICE | TYPE OF RETURN

Correction of existing return

TAXPAYER'S DATA

VAT NUMBER

E-mail address

TELEPHONE OR MOBILE PHONE dialling code number

FAX dialling code number

Natural Persons

Surname

Name

Sex (cross the relative box) M F

Date of Birth day month year

Municipality (or foreign country) of birth

Province (abbreviation)

Taxpayers other than non-natural persons

Name or company name

Legal Status

OFFICIAL RECEIVER OR COURT APPOINTED LIQUIDATOR

Tax Code

Appointment Code

Date of nomination day month year

Surname

Name

Sex (cross the relative box) M F

Date of Birth day month year

Municipality (or foreign country) of birth

Province (abbreviation)

E-mail address

Telephone or mobile phone dialing code number

Bankruptcy or compulsory administrative liquidation order

The Court of

Case number

Date day month year

DECLARATION SIGNATURE

Signature

UNDERTAKING TO ONLINE SUBMITION

Tax code of the responsible party

Person filing the declaration

Reserved for the responsible party

Date of the undertaking day month year

SIGNATURE OF RESPONSIBLE PARTY

Revenue Agency

Agenzia Entrate

TAX CODE

SECTION AF

DATA ON THE ACTIVITY ASSETS AND LIABILITIES PAYMENT OF THE TAX

SECTION AF

Part 1 - Data relating to the activity

AF1	Final stocks of December 31st of previous year	,00
AF2	Final stocks at date of bankruptcy	,00
AF3	Transactions carried out up to the date of bankruptcy with tax payable subsequently	,00
AF4	Intra-community transfers of goods	,00
AF5	Transfers of goods to operators of the Republic of San Marino	,00
AF6	Intra-community purchases of goods	,00
AF7	Purchases of goods from operators of the Republic of San Marino	,00
AF8	Periodic payments and due deposits	

1	,00	4	,00	7	,00	10	,00
2	,00	5	,00	8	,00	11	,00
3	,00	6	,00	9	,00	12	,00
					Deposit	13	,00

Part 2 - Transactions

		TAXABLE AMOUNT	TAX
AF10	Taxable transactions	1 ,00	2 ,00
AF11	Non-taxable and not subject transactions	,00	
AF12	Exempt transactions	,00	
AF13	Purchases of goods intended for resale or production	,00	,00
AF14	Other purchases	,00	,00

Part 3 - Payment of tax

		DEBIT	CREDIT
AF20	VAT relating to taxable transactions	,00	
AF21	VAT for various types of transactions	,00	
AF22	**Total of output VAT** (the sum of AF20 and AF21)	,00	
AF23	Admissible deductible VAT		,00
AF24	VAT deductible for occasional transactions according to limits provided for in Art. 34-bis		,00
AF25	**Total of deductible VAT** (sum of AF23 and AF 24)		,00
AF26	**TAX PAYABLE** (AF22 – AF25) **OR INPUT TAX** (AF25 – AF22)	1 ,00	2 ,00
AF27	Infra-annual refunds requested	,00	
AF28	Credit relating to previous year and the first three quarters settled in form F24	,00	
AF29	Interest due for quarterly s payments	,00	
AF30	Input taxes from previous years		,00
AF31	Input taxes used in periodic payments		,00
AF32	Ammontare IVA periodico - Amount of periodic VAT		1 ,00

Periodic VAT due	Periodic VAT paid
2 ,00	3 ,00

AF33	**OUTPUT VAT** (AF26 col. 1 + lines from AF27 to AF29) – (AF26 col. 2 + lines from AF30 to AF32, box 1)	,00
	or	
AF34	**INPUT VAT** (AF26 col. 2 + lines from AF30 to AF32, box 1) **–** (AF26 col. 1 + lines from AF27 to AF29)	,00