

VAT FORM 2017

Tax period 2016

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

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

Purpose of the processing

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

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

Providing the data

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

The provision of untruthful data may result in administrative and, in some cases, criminal sanctions. The provision of a telephone or cellphone number, fax number, 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 subjects, in compliance with the security measures provided for by the Personal Data Protection Code.

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

Data controller

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

Data processors

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

The list of processors is available at the Revenue Agency.

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

Rights of the data subject

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

These rights may be exercised by request addressed to:

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

Consent

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

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

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



TAX	COL	DE							

RETURN TYPE	Correction of e	xisting return			Supplemen	tary return				
TAXPAYER'S								raftsman enterprise list in a professional registe		Extraordinary administration or arrangement
DATA	VAT NUMBER Email address							1 TELEPHONE O	R MOBILE PHONE	2 FAX NUMBER
	Email address							DIALLING CO		DIALLING CODE NUMBER
Natural persons	Surname					Name				Sex (cross the relative box)la)
Transaction personne										M F
	Date of birth giorno mese	e anno	Municipality (or fore	eign Country)	of birth					Province (abbreviation)
Townsyans other										
Taxpayers other than non-natural	Name or compa	ny name								
persons										Legal nature
DECLARANT	Tax code of the	subscriber				Appoi	ntment code	Tax code of d	eclaring compar	ıy
DIFFERENT FROM TAXPAYER	Surname					Name				Sex
(agent, official	Surrianie					Name				(cross the relative box)
receiver, heir, etc.)	Date of birth		Municipality (or fore	eign Country)	of birth					M F Province (abbreviation)
etc.)	giorno mese	e anno								
	Art. 74 bis	Date of nomination	day month y	proced	g date of the ure or death of	day mor	nth year	Date of termi- nation of the procedure	ay month	year Procedure not yet
SIGNATURE OF		nomination		the tax	payer					concluded
THE RETURN	Indicate the n	umber of form	าร			ng of telema			Sending of	of electronic notice to intermediary
	The relative box	es to the comple	ted parts are placed	at the foot of p			intermedia			to intermediary
				Code						
	Particular si	tuations			Signature					
SIGNATURE OF THE CONTROL- LING BODY OR COMPANY	Signature									
ENDORSEMENT OF CONFORMITY	Tax code of the the C.A.F.	e person in cha	arge of				Tax code	of the C.A.F.		
Reserved for C.A.F. or for the professio-	Tax code of the	ne professiona	al	Endors	ement is issu	ed as provid	ded for		OF THE PERS	ON IN CHARGE OF THE
nal					35 of Legislati			0.4	OK THE T	OI EGGIONAL
SIGNATURE OF										
ACCOUNTS AUDITING	Subject	Tax code								
BODY	Subject	Tax code				SIGNA	ATURE			
	,	lax code				SIGNA	ATURE			
	Subject	Tax code								
						SIGNA	ATURE			
	Subject	Tax code				01011	A=1.1D=			
	Subject	Tax code				SIGNA	ATURE			
		Tax code				SIGNA	ATURE			
UNDERTAKING TO ELECTRONIC SUBMISSION	Tax code of the r	responsible par	ty							
Reserved for the	Person who	orepared the o	declaration							
responsible party										
	Receipt of tel declaration cl	ematic notice heck	of automated							
	Date of the undertaking	day	month year		RESPONS	GNATURE C	DF ΓΥ			



	TAX	COE	DE							

PARTS VA - VB
INFORMATION RELATING TO THE
ACTIVITY IDENTIFICATION DATA OF
FINANCIAL RELATIONSHIPS

Form.	No.	

Revenue Agency		genzia ACTIVITY IDENTIFICATION DATA OF FINANCIAL RELATIONSHIPS		Form. No			
PART VA		To be compiled handled by the subject resulting from the extraordinary op	perations				
NFORMATION AND		In the event of merger, division, etc. indicate the VAT registration of mergered or divided sub-	biect, etc.	1 1	1 1 1		
DATA RELATING TO THE ACTIVITY		The box must be crossed if the entity transformed continues an activity for VAT pur	-	2			
III AOIIVIII	\/A.4	·		-	01'4-4-		040
Sect. 1 - General	VA1	To be compiled handled by the assignor in case of extraordinary operation			Credit tr	ansferred from VAT/2	016 return
analytical data		The box must be crossed if the taxpayer has taken part in extraordinary operation	ons	3	*		,00
		Reserved for the non-resident in case of passing from a tax representative	e to the dire	ct identifica	ition and vi	ice-versa	
		Indicate the VAT registration number of the previously institute adopted	5	1 1	1 1 1		
	VA2	Indicate the code of the activity performed ACTIVITY CODE	1	1 1 1			
		Reserved for official receivers and court-appointed liquidators (to be comp	niled only fo	or starting v	ear of the	nrocedure)	
	VA3	The box must be crossed if the form refers to activity of the first part of the year	-	or ottaining y		proceduro	
					1		
		Reserved for the asset management companies (art. 8, Decree Law 351/20	001)			2	
	VA4	Fund name		Banc	a d'Italia Nu	ımber [*]	
		VAT registration number of the substituted asset management company	3	1 1			
		Terminal devices for mobile radiocommunications services with deduction	n greater th	an 50%			
			Total taxable			Total tax	
	VA5	Purchase of devices	Total taxabi		2	Total tax	00
		2		,0	4		,00
		Operator services		,0	0		,00
Sect. 2 - Data summary relating to all activities carried	VA10	Reserved for taxpayers who have benefited from tax concessions for excludicate the code taken from "Table of exceptional events" of the instructions	ceptional e	vents	1		
out	VA11	Increased considerations as a result of conforming to the parameters for 2015	'		2		
	VAII	(taxable amount and tax)			,00		,00
		Reserved for the indication of group credit surplus to ex-controlling com	npanies to b	e guarante	ed		
	VA12	4	t which has b				,00
	V/A13	Operations carried out in relation to condominiums					
	VAIS	Flat-rate scheme for natural persons carrying out activities of business, tra	ndo and prof	occione (ar	t 1 paragr	anhs 54 to 80	,00
	VA14	law no. 190/2014) Cross the box if it is the last return under ordinary VAT regin	me	essions (ai	i, paragi	арнэ э+ ю ю,	1
	VA15	Dummy companies					1
PART VB		Tax code	Foreign tax	identification o	code		
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL RELATIONS	VB1	Name of financial operator				Type of relation	
RELATIONS							
		1	2				
	VDO						
	VB2	3				4	
			2				
	VB3						
		3				4	
		1	2				
	\ /D 4						
	VB4	3				4	
						1	
			2				
	VB5						
	VDO						
	VDO	3				4	
	VDO	3				4	
	ADS	3	2			4	
		3	2			4	
	VB5	1	2			4	
		3	2			4	
		3	2			4	
		3	2			4	
	VB6	3	2			4	
		3 1 1 3	2			4 4	



IAX	COL)E													
	PARTS VC-VD EXPORTERS AND ASSOCIA-														
	TED OPERATORS, TRANSFER														
OF	1//		DEI	DIT	/ A	-4 C	0 0 6	Do							

Form No. cree Law n. 351/2001) **PART VC CEILING USED** 2016 TAX YEAR 2015 TAX YEAR FOR IMPORTS 3 BUSINESS TURNOVER EXPORTS 5 BUSINESS TURNOVER 1 INTERNAL OR FOR INTRA-COMM. PURCHASES. EXPORTERS AND ASSOCIATED VC1 JAN ,00 ,00 ,00 ,00 ,00 VC2 **FEB** .00 .00 .00 .00 .00 .00 PURCHASES AND IMPORTS WITHOUT THE APPLICATION OF VC3 .00 MAR .00 .00 .00 .00 .00 VALUE ADDED TAX RELATING VC4 **APR** ,00 ,00 ,00 ,00 ,00 ,00 TO ALL ACTIVITIES CARRIED OUT VC5 ,00 MAY ,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 VC9 SEP ,00 ,00 ,00 ,00 ,00 ,00 VC10 OCT .00 .00 .00 .00 .00 .00 VC11 NOV ,00 ,00 ,00 ,00 ,00 ,00 VC12 DEC ,00 ,00 ,00 ,00 ,00 ,00 VC13 TOTAL .00 .00 .00 .00 .00 .00 CEILING AVAILABLE AS OF 01 JANUARY 2016 .00 CALENDAR 3 MONTHLY Method adopted for the calculation of the ceiling during 2016 PART VD TRANSFER OF VAT VD1 TOTAL OF THE CREDIT TRANSFERRED ,00 TAX CODE AMOUNT AMOUNT TAX CODE **CREDIT BY ASSET MANAGE-VD12** VD2 ,00 00 MENT COMPANIES VD3 ,00 **VD13** ,00 **VD14** (Art. 8 of Decree VD4 ,00 .00 Law n. 351/2001) VD5 **VD15** 00 00 Sect. 1 - Transferring VD6 **VD16** ,00 company - List of transferee companies VD7 ,00 **VD17** ,00 or body VD8 **VD18** .00 **VD19** VD9 ,00 VD10 ,00 VD20 ,00 VD11 VD21 ,00 .00 TAX CODE AMOUNT TAX CODE 2 VD31 **VD41** .00 .00 Sect. 2 - Company or transferring body - Li-VD32 ,00 VD42 ,00 st of ceding compa-VD33 .00 **VD43** .00 **VD34** VD44 00 VD35 ,00 **VD45** ,00 VD36 ,00 **VD46** ,00 VD37 **VD47** .00 .00 VD38 .00 **VD48** .00 VD39 ,00 **VD49** ,00 VD40 VD50 ,00 ,00 TOTAL OF CREDITS RECEIVED VD51 .00 Surplus credit from previous return (from VD56 of the return related the year 2015) VD52 ,00 VD53 Total of surplus (VD51+VD52) ,00 Amount used to reduce VAT payments VD54 .00 VD55 Amount used to set off on F24 form .00 Surplus credit VD56 ,00



TAX	COD	E							

PART VE

Revenue Agency ACTIVE OPERATIONS AND CALCULATION OF BUSINESS TURNOVER

Form	Nο		

PART VE		TURNOVER		TAVADI E AMOUNT	TAN
CALCULATION OF				1 TAXABLE AMOUNT % 2	₂ TAX
BUSINESS TURNOVER	VE1			,00 2	,00
AND THE TAX RELATIVE	VE2			,00 4	.00,
TO TAXABLE OPERATIONS	VE3 _{Tra}	ansfer of goods to co-operatives and other entities referred	to in art. 34,	,00 7,3	,00,
Sect. 1 - Conferring	VE4 par	ragraph 2, lett. c) listed in table A, first part, attached to Pre	sidential Decree	,00 7,5	.00
of agricultural products and		3/72 and transfers of goods by exempt agriculturalists who cone-third limit (art. 34, paragraph 6), separated according		,00 7,65	.00,
ransfers by exempt	VF6 cor	responding to compensation percentages, taking into according		,00 7,95	00,
agriculturalists (in the	ref	erred to in art. 26, and relative tax			
case of the limit being exceeded by more	VE8			,00 8,3	.00,
than a third)				,00 8,5	,00,
	VE9			,00 8,8	,00,
	VE10			,00 10	,00,
	VE11			,00 12,3	.00,
Sect. 2 - Taxable agricultural operations					
agricultural operations	ハニつハ	kable operations that are different from operations indicate	ated in the	,00 4	,00,
commercial or	VF21 se	ction 1 separated according to tax rate, taking into acco		,00 5	.00
professional	VE22 vai	riations referred to in article 26, and relative taxes		,00 10	00,
operations	VE23				
Sect. 3 - Total		TALS (sum of lines from VE1 to VE11 and from VE20 t	o 1/E23)	,00 22	00,
taxable amount		· · · · · · · · · · · · · · · · · · ·	•	,00,	,00,
and tax		riations and round-ups of the tax (indicate with a sign +/	(-)		,00
Sect. 4 - Other		TAL (VE24± VE25)	1		00,
operations	Op	erations which contribute to formation of ceiling		,00	
		Exports Intra-col	mmunity sales		
	VE30	,00	,00		
		•	ent operations		
		,00	,00		
	VE31 No	n-taxable operations as a result of declaration of intent		,00	
	VE32 Oth	ner non-taxable operations		,00	
	VE33 Ex	empt operations (art. 10)		,00	
	VE34 No	n-taxable operations pursuant to articles 7 to 7-septies		,00	
	Ор	erations with application of reverse charge	1	,00	
	Sal	es of scrap and other salvage material Sales of go	old and pure silver	,	
		2 .00	,00		
	VE35	, , , ,	nmercial properties		
	• = 00	4 5			
		,00	,00		
		6 7	ectronic products		
		,00	,00		
	Servi	•	s in energy sector		
		,00	,00		
	VE36 No	n-taxable operations carried as regards earthquake victir	ms	,00	
	Op	erations carried out during the year but taxable in subsec	quent years	,00	
	VE37	article 32-bis of	Decree Law no. 83/201		
		2	,00		
	VF38 On	erations performed for public administrations pursuant to a		,00	
	-				
		inus) Operations carried out during previous years but with		,00	
Sect. 5 - Business		inus) Transfers of depreciable goods and internal transfe		,00	
turnover	VE3U 1U	RNOVER (sum of lines VE24, from VE30 to VE38, mimus V	ves9 and ve40)	,00	



TAX	COL	DE							

PART VF LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT

Form No	

PART VF					1 TAXABLE	AMOUNT	%	₂ TAX	
LIADILITY ODEDA	VF1					,00	2		,00
LIABILITY OPERA- TIONS AND ADMIS-	VF2					,00	4		,00
SIBLE DEDUCTIBLE	VF3					,00	5		,00
VAT	VF4	Taxable purchases and imports (exclude	d those that			,00	7,3		,00
0 4 T-1-1	VF5	referred to in lines VF19, VF20 and VF2		according to tax rate		,00,	7,5		,00
SECT. 1 - Total amount of purcha-	VF6	or to compensation percentages, taking				,00,	7,65		,00
ses carried out in	VF7	the variations referred to in art. 26, and re	elative tax			,00,	7,95		,00
the national territory, of intra-community	VF8					,00,	8,3		,00
purchases and im-	VF9					,00,	8,5		,00
ports	VF10					,00,	8,8		,00
	VF11					,00,	10		,00
	VF12					,00	12,3		,00
	VF13					,00	22		,00
	VF14	Purchases and imports carried out with	out the paym	ent of tax, with ceiling	ı	,00,			
	VF15	Other non-taxable purchases, not subject to taxa	tions and carrie	d out under special tax regi	imes	,00,			
	VF16	Exempt purchases (art. 10) and non-tax	able imports	i		,00,			
	VF17	Purchases from parties benefiting from	facility scher	nes	1	,00			
			paragraphs 54	to 89, law no. 190/2014					
		2		,00					
	VF18	Purchases and imports not subject to ta	x carried out	by earthquake victime	s	,00			
	VF19	Purchases and imports for which deduction	n is excluded	or reduced (article 19-b	ois1)	,00			
	VF20	Purchases and imports for which the dedu	ction of the ta	x payable is not admitte	ed	,00,			
	VF21	Purchases recorded during the year but with	h the deduction	on of the tax deferred to	1	,00			
			e 32-bis of De	ecree Law no. 83/2012					
		2		,00					
		(minus) Purchases recorded in previous	year but wit	h VAT payable in 2016	6	,00			
include parolla		TOTAL PURCHASES AND IMPORTS				,00			,00
tax, intra-community		Tax adjustments and roundings (indicate		-					,00
purchases, imports and purchases from	VF25	TOTAL TAX ON TAXABLE PURCHASI	ES AND IMP	· · · · · · · · · · · · · · · · · · ·				_	,00
san marino			1	Taxable amoun		2		Tax	
	VF26	Intra-community purchases		-	,00			-	,00
	VF20	line and a	3	Taxable amoun		4		Tax	
		Imports		with payment -633	,00			without powerst of MT	,00
		Durchassa from Can Marina	5	with payment of V		6		without payment of VAT	
		Purchases from San Marino			,00				,00
	VF27	Subdivision of total purchases and in Depreciable goods		VF23): ble capital goods	Goods for resale or goods and se	production of ervices	₄ Ot	her purchases and impor	rts
		,00		,00		,00			,00

			TAX CODE									
SECT. 3 - Calculation	VF30	METHOD USED FOR CALCULATI	ON OF ADMISS	IBLE I	DEDUCTIBL	F VAT						
of admissible deduc-	•	travel agencies	1		J		associations operating in t	he a	aricultu	ural sector	5	
tible VAT	•	used goods	2			•	travelling shows and mine				6	-
	•	exempt operations	3			•	connected agricultural ad				7	\dashv
	•	agritourism	4			•	agricultural business				8	
							Taxable amount			Tax		
Sect. 3-A	VF31	Purchases classed as occasional ta	axable operations	S			1	00	!			.00
Exempt operations	VF32	Cross the box if exclusively exempt	· · · · · · · · · · · · · · · · · · ·		ed out in the	year 20		1				00
		Cross the box if the option referred						1				
	1	Data for the calculation of deduce Exempt operations relating to invest- ment gold carried out by agents iden- tified by art. 19, par. 3, letter d)	tempt operations as re to 9, that do not consti business or are marg	eferred to itute part	t of the activity o	i trie 🕒	exempt operations as referred to in art. 10, n. 27-quinquies	4	Depre	eciable goods a exempt transf	fers	nal ,00
	VF34	Operation non-subject	Operation non-sub in art 74			7	Exempt operations as per art. 19, par. 3, lett. a.bis)			tions as per arti s with no deduc ment		
	5	,00	5		,00	7	,00	8				,00
	VE25	VAT not displayed an aurah associa		fo wood	to in line VE	1.4			F (ac 9	Percentage of de coording the deci	imal next)	
	VF33	VAT not discharged on purchases a	•						_			,00
	VF36	Deductible VAT for purchases relati	_		ut by agents	disting	uished from producers and					
	\/ F 27	transformers as provided for by art.	19, paragraph 5	DIS								,00
SECT. 3-B	VF31	Admissible deductible VAT					1 TAXABLE AMOUNT		2	TAX		,00
Agricultural business	VF38	Reserved for mixed agricultural but	siness - Total tays	ahle dif	ferent onerati	one			-	IAX		00
(art.34)	VF39	Neserved for mixed agricultural bu	Siliess - Total taxe	able uii	icient operati	0113	,00,					,00
	VF40						,00,					,00
	VF41						,00,					,00
	VF42							7,3				,00
		Taxable agricultural operations as re	eferred to in secti	ion 1 a	and 2 of			7,5				,00
	VF44	part VE separated according to per-	centage of compe	ensatio	on, net of			7,65				,00
		the variation in decrease, for the ca deduction VAT	Iculation of the fla	at-rate				7,95				,00
	VF46	deduction var						8,3				,00
	VF47							8,5				,00
	VF47							8,8				,00
							,00,					,00
	VF49	Tay adjustments and variadings (ind	lianta with 1/ nin	m\			,00,	12,3				,00
		Tax adjustments and roundings (ind		11)								,00
		TOTALS Algebraic sum of lines from		0			,00,					,00
	VF52	VAT deductible for operations referr										,00
	VF53	Deductible amount referred to sales 34, paragraph 1, carried out in account 100 miles						art				,00
	VF54	TOTAL admissible deductible VA	T (VF51+VF52+V	/F53)								,00
Sect. 3-C Special cases	VF60	Occasional carrying out of exem If the exempt operations carried out are article 10 and do not fall within the norr cross the box	e occasional or rela	ate sole	ely to operatio	ns stipu		1				
		Cross the box if the taxable operations	carried out are oc	casiona	al			2				
	VF61	If occasional sales of used goods ha of the margin regime (Decree Law n						1				
	VF6	Reserved for agricultural busines Occasional operations falling within for by article 34-bis for connected ag	the regime provid				Taxable amount	00		Tax		,00
SECT. 4												
Admissible deductible VAT	VF70	TOTAL adjustments (indicate with	a sign +/–)									.00
VAI	VF71	Admissible deductible VAT										.00



TAX CODE				

PARTS VJ-VI TAX ON CERTAIN TYPES OF OPERA-TIONS, DECLARATIONS OF INTENT RECEIVED

Form	No.	

PART VJ CALCULATION OF TAX ON CERTAIN TYPES OF OPERA-TIONS

Revenue Agency

	,	TAXABLE AMOUNT	, 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 subjects as provided for by art. 17, par. 2	,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 (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	Importations of industrial gold and pure silver without VAT payment in customs (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 building sector (art. 17, par. 6, lett. a)	,00	,00
VJ14	Purchases of commercial properties (art. 17, par. 6, lett. a-bis)	.00	,00
VJ15	Purchases of cellular phones (art. 17, par. 6, lett. b)	,00	,00
	Acquisition of electronic products (art. 17, paragraph 6, let. c)	,00	,00
VJ17	Purchases of services in construction sector and in related sectors (art. 17, paragraph 6, letter a-ter)	,00	,00
VJ18	Purchases of energy sector goods and services (art. 17, paragraph 6, letter d-bis, d-ter and d-quater)	.00	.00
VJ19	Purchases by public administrations, holders of VAT registration, pursuant to art. 17-ter	.00	,00
VJ20	TOTAL TAX (sum of lines from VJ1 to VJ19)	,00	,00
	Data regarding transferee or customer		
	V.A.T. registration no.		

PART VI DECLARATIONS OF INTENT RECEIVED

VJ18	Puro	has bis,	es o	f ene er an	ergy	sect quat	or go er)	ods	and s	servi	ces (art.	17, p	arag	raph	6, le	t-					00		,00
VJ19								ions,	hold	ers o	f VAT	reg	istrat	ion,								00		,00
VJ20	TOT	uant AL 1	to a	rt. 1 <i>i</i> (sun	/-ter n of li	ines	from	VJ1	to V	J19)											,	00		,00
	Data	reg	ardi	ng tr	ansf	eree	or c	ustor	mer															
	V.A.T	. regi	istrat	ion n	0.																			
	1																							
VI1	Proto	col n	umb	er																				
	2																		.					
	1																							
VI2	2																							
	1																							
\/I2																								
VI3	2																							
	1		1		_																			
VI4																								
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	1		ī	T	1	1			Т															
VI5																								
	2	ı	ī	T	1		Т	ī	Т	ī		ī		Т	T	T		Τ.		Т	T	T		
	1		Ī	T					T															
VI6																								
	2																	-						



VN4

Revenue

Agency

TAX COD	Œ			

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PART VH-VK-VN
PERIODIC PAYMENTS, CONTROLLING AND
CONTROLLED COMPANIES,
SUPPLEMENTARY STATEMENTS CREDITS

Form	No	

PART VH CREDITS DEBTS CREDITS DEBTS Correction PERIODIC PAYMENTS VH7 VH1 .00 .00 VH8 Sect. 1 - Summary of VH2 ,00 ,00 periodic payments for VH3 VH9 ,00 ,00 all the activities car-**VH10** ried out or credits and VH4 .00 .00 .00 .00 debts transferred to **VH11** VH₅ ,00 ,00 ,00 ,00 controlling and con-VH12 VH6 trolled companies 00 ,00 Method VH13 Advance payment owed VH14 Subcontractors as per article 74, paragraph 5 ,00 Sect. 2 - Payment for EU automobile VH20 VH21 VH22 VH23 ,00 registrations VH24 VH25 VH26 **VH27** 00 .00 00 00 VH28 **VH29 VH30 VH31** nη 00 00 .00 **PART VK** DATA OF CONTROLLING COMPANY CONTROLLING AND CONTROLLED COMPANY Last month of control Company name VAT number Sect. 1 - General data VK1 VK2 Code Sect. 2 - Calculation VK20 Total of credits transferred VK24 Surplus of credit tax set off .00 of tax surplus VK21 Total of debts transferred VK25 Surplus request for refund on the controlling company .00 VK22 Debt tax surplus (VK21-VK20) VK26 Tax credits used ,00 VK23 Credit tax surplus (VK20-VK21) VK27 Quarterly interest transferred .00 Sez. 3 - Termination VK30 Output VAT .00 of control during the VK31 Deductible VAT ,00 year Data relating to the VK32 Interest owed in relation to the quarterly payments ,00 period of control VK33 Tax credit used in the periodic payments .00 VK34 Payments following correction .00 VK35 Supplementary tax payments ,00 VK36 Account re-accredited from the controlling company ,00 SIGNATURE OF THE CONTROL-LING ENTITY OR COMPANY Signature **PART VN** Year Group Credit enhancement Tax code Module VN1 SUPPLEMENTARY STA-,00 TEMENTS CREDITS VN2 ,00 VN3 .00



PART V	_	OF	Al	INI	JAI	L T	AX	, P/	۹R	ΓS				
FILLED	IN										Forn	n No.		

TAX CODE

PART VL													DEBT	S			С	REDITS	
PAYMENT OF ANNUAL TAX	VL1	Output \	/AT (sun	n of lines	VE26 a	nd VJ2	0)								.00				
Sect. 1 - Calculation	VL2	Deducti	ble VAT	(from line	e VF71)														.00
of VAT due or input	VL3	TAX OW	ED (VL1	– VL2)											,00				
VAT for the tax period		or																	
	VL4	CREDIT	TAX (VL	2 – VL1))														.00
Sect. 2 - Credit from	\/I 0	Credit de	eriving fro	om 2015	return o	r annua	al non-ti	ansfer	able c	redit (*)						1			,00
orevious year	VL8		of whi	ch credit	refund re	quested	d in prev	ious ye	ars ind	cluded ii	n deductio	on followin	ng denial o	of the	office (*) 2			,00
	VL9	Credit se	et off in fo	orm F24											,00				,,,,,,
	VL10	Credit su	ırplus no	t transfer	able (*)										,,,,,				,00
		o				_	5.11			5		202/22				1			,00
	VL11	Credits a	art. 8, pai	ragraph 6	o-quater,	Decre	e of the	Presid	ent of	the Re	public n.	322/98		VAT C	Group (*) 2			.00
Sect. 3 - Calculation													DEBT	S			С	REDITS	.00
of output or input VAT	VL20	Refunds	requeste	ed during	the yea	ır (art. 3	88-bis, p	aragra	ph 2)						.00				
relating to all the activities carried out	VL21	Amount	of credits	s transfer	red (*)										.00				
adaviado damida dat	VL22	VAT cred	lit resulti	ng from t	he first 3	3 quarte	ers of 20	016 set	off in	the F2	4 form				.00				
	VL23	Interest	owed in r	elation to	the qua	arterly p	paymen	ts							.00				
	VL24	EU vehide	payments	made durin	g the year l	but which	regard sa	ales to be	made i	n subseq	uent years				.00				
	VL25	Transfer	s for prev	vious yea	ar return	ed by th	ne contr	olling o	compa	ny					,00				,00
	VL26	Credit su	ırplus fro	m previo	us year														,00
	VL27	Refunds	requeste	ed in pre	vious ye	ar, inclu	uded in	deduct	ion fo	llowing	denial of	the office	е						,00
		Tax credi	t used in	the period	lic payme	ents and	d of the a	account	, of wh	nich cred	dits					1			,00
	VL28	received					2		,		00								.00
	VL29	Amount					for corr	ection,	quart	erly inte	erest pay	ments, a	dvance p	ayme	ent	1			,00
										-				-					.00
				nich EU v previous															,00
				sales ma				ıu				which su ult of exc							
			2				.00				3		•	.00					
	VL30	Amount	of debts	transferr	ed (*)		,00							,,,,	0				.00
	VL31	Supplem	entary ta	ax payme	nts														.00
						/L20 to	VL24)	- (VL4	+ VL1	1, box	1 + lines	from VL2	25 to VL3	31)]					,00
	VL32														.00				
		or													,00				
	VL33	INPUT V	AT [(VL4	+ VL11, b	ox 1 + lir	nes from	VL25 to	o VL31)	- (VL:	3 + lines	from VL	20 to VL24	4)]						.00
	VL34	Tax cred	it used d	uring the	annual	return													,00,
		Refunds					nt comp	anies i	used (during t	he annu	al return							.00
		Interest													,00				,00
	VL37	Input tax	ceded fro	m savings			mpanie	s as pro	vided	for by ar	t. 8 of				.00				
		Decree La			VL34 - \	VL35 +	VL36)								,00				
		TOTAL I													,00				,00
		Payment		•			credit												,00
		VA	VB	VC	VD	VE	VF	V	/J	VI	VH	VK	VN	V	/L	VT	VX	VO	VG
PARTS FILLED IN																			

^(*) 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

,00

,00

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VT20 Umbria

VT22 Veneto

VT21 Aosta Valley

PAI								

Revenue Agency

SEPARATE INDICATION OF SERVICES OR GOODS PROVIDED TO END CONSUMERS AND HOLDERS OF VAT NUMBERS

PART VT

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

ntrate Total tax Total taxable operations ,00 ,00 Division of taxable opera-VT1 tions carried out regarding Taxable operations regarding end consumers Tax ,00 ,00 end consumers and holders of VAT numbers Taxable operations regarding holders of VAT numbers Tax ,00 ,00 Taxable operations regarding Tax end consumers VT2 Abruzzo ,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 Lombardy ,00 ,00 VT12 Marche ,00 ,00 VT13 Molise .00 ,00 VT14 Piedmont ,00 ,00 VT15 Apulia ,00 ,00 VT16 Sardinia ,00 ,00 VT17 Sicily ,00 ,00 VT18 Tuscany ,00 ,00 VT19 Trento ,00 ,00

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PART \	 /AT DIII	- OD I	NDUT	\/AT	·	

PART VX
CALCULATION OF VAT
TO BE PAID OR OF TAX
CREDIT

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

VX1	VAT payable or to be transferred(*)	,00,
VX2	Input VAT (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,
	Amount of request refund	.00,
	of which to be paid using simplified procedure 2,000	
	Reason for the refund Taxpayers entitled to priority reimbursement of the refund Tax for the operations pursuant to art. 17-ter	,00,
	Subcontractor Taxpayers ⁶ Guarantee waiver ⁷	
	Certification of companies and of operative entities	
VX4	The undersigned does hereby declare, pursuant to article 47 of the Decree of the President of the Republic no. 44 it is not among the companies and non-operative entities pursuant to article 30 of law no. 724 of 23 December 195 the responsibilities – including those under criminal law – resulting from untruthful statements, as provided for by a President of the Republic no. 445 of 28 December 2000. 8 SIGNATURE	4, and declares it is aware of article 76 of the Decree of the
	OIOIWI OILE	Request
	Certification of financial conditions and payment of contributions The undersigned does hereby declare, pursuant to article 47 of the Decree of the President of the Republic no that the following conditions provided for by article 38-bis, third paragraph, letters a), b) and c), are met: a) the equity has not decreased from the accounting results for the latest tax period by more than 40 per perties has not declined from the accounting results for the latest tax period by more than 40 percent for the normal management of the business that is carried out; the business itself has not been transferred transfers of businesses or branches of business included in the aforementioned accounting results;	cent; the amount of the pro-
	b) stocks or shares in the same company for an amount exceeding 50 percent of the share capital have not prior to the application;	been transferred in the year
	c) the social security and insurance contributions have been made.	
	The undersigned does hereby declare it is aware of the responsibilities – including those under criminal law – resulting from untruthful statements, as provided for by article 76 of the Decree of the President of the Republic no. 445 of 28 December 2000.	
VX5	Amount to be deducted or compensated	.00
VX6	Amount transferred following tax Tax code of consolidating company	00,
	and the state of t	

(*) 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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PART VO
COMMUNICATION OF
OPTIONS AND
REVOCATIONS
Sect. 1 - Options,
waivers and
revocations for the
purpose of VAT

Sect. 2 - Options, and revocations for the purpose of VAT

VO1	Art. 19 bis 2 - paragraph 4 - ADJUSTMENT OF DEDUCTION RELATED TO DEPRECIABLE GOODS	Option 1
VO2	QUARTERLY PAYMENTS (art. 7, Presidential Decree n. 542/1999)	Option 1 Revocation 2
VO3	AGRICULTURE - Art. 34, paragraph 6: Subjects exempted - Art. 34, paragraph 11: Application of the ordinary VAT regime - Art. 34-bis: Application of the ordinary VAT regime	Waiver 1 Revocation 2 Option 3 Revocation 4 Option 5 Revocation 6
VO4	Art. 36 - paragraph 3 - CARRYING OUT OF SEVERAL ACTIVITIES	Oprtion 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	TRANSFERS OF USED GOODS - paragraph 2 paragraph 3 para (art. 36, Decree Law 41/1995) Options 1 2	graph 6 paragraph2 paragraph 6 3 Revocations 4 5
VO10	BE DE DK EL ES FR GB IE	LU NL PT SM AT FI SE 9 10 11 12 13 14 15 SI HU BG RO HR 24 25 26 27 28
VO11	331/1993) Revocations 1 2 3 4 5 6 7 8 16 17 18 19 20 21 22 23	9 10 11 12 13 14 15 24 25 26 27
VO12	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES (art. 1, paragraph 3, Presidential Decree 100/1998)	Option 1 Revocation 2
VO13	Art. 10 - n. 11 - APPLICATION OF VAT TO TRANSFERS OF INVESTMENT GOLD Transferor Options 1 Revocation	single operations Intermediary Option 4
VO14	Art. 74 quater - paragraph 5 - APPLICATION OF THE ORDINARY VAT REGIME FOR TRAVELLING SHOWS AND MINOR TAXPAYERS	Option 1 Revocation 2
VO15	VAT CASH ACCOUNTING SCHEME (article 32-bis, Decree Law no. 83/2012)	Option 1 Revocation 2
VO20	ORDINARY ACCOUNTING SYSTEM FOR MINOR BUSINESS (art. 18, paragraph 6, Presidential Decree n. 600/1973)	Option 1 Revocation 2
VO21	ORDINARY ACCOUNTING SYSTEM FOR ARTISTS AND PROFESSIONALS (art. 3, paragraph 2, Presidential Decree n. 695/1996)	Option 1 Revocation 2
VO22	CALCULATION OF INCOME IN ORDINARY MANNER FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, Presidential Decree 917/1986)	Option 1 Revocation 2
VO23	CALCULATION OF INCOME FROM FARMING FOR AGRICULTURAL BUSINESS (article 1, paragraph 1093, Law no. 296 of 27.12.2006)	Option 1 Revocation 2
VO24	CALCULATION OF INCOME FOR COMPANIES COSTITUITED BY SMALL FARMERS (article 1, paragraph 1094, Law no. 296 of 27.12.2006)	Option 1 Revocation 2
VO25	DETERMINATION OF INCOME IN ORDINARY MEANS FOR ENERGY PRODUCTION ACTIVITIES FROM RENEWABLE SOURCES (ART. 1, PARAGRAPH 423, L.N. 23/12/2005, N. 266	Option 1 Revocation 2

	TA	AX CODE				
Sect. 3 - Options and revocations for both VAT and income tax	APPLICATION OF THE DISPOSITIONS L. Flat-rate calculation of VAT and of incomes			Option 1	Revocation	2
purposes	TRADE UNIONS AND LABOUR ASSOCIA Calculation of VAT and income in the ordina	TIONS OPERATING IN AGR ary manner (art. 78, paragrap	ICULTURE h 8, Law 413/1991)	Option 1	Revocation	2
	PARM HOLIDAY - Calculation of VAT and in (art. 5, Law 413/1991)	ncome in the ordinary manne	ır	Option 1	Revocation	2
	LUMP-SUM SCHEME FOR NATURAL PE 333 ARTS, AND PROFESSIONS Determination of VAT and of income in the ordi		ŕ	Option 1		
	734 TAX ADVANTAGES FOR YOUNG ENTREF (article 27, paragraphs 1 and 2, Decree Lav	PRENEURS AND REDUNDA v no. 98/2011)	NCY WORKERS	Option 1		
Sect. 4 - Options and revocation regarding tax on entertainment	APPLICATION OF TAX ON ENTERTAINM (art. 4, Presidential Decree 544/1999)	ENTS IN THE ORDINARY M.	ANNER	Option 1	Revocation	2
Sect. 5 - Options and revocation regarding IRAP	CALCULATION OF THE TAXABLE BASE WHO ALSO CARRY OUT COMMERCIAL (art.10-bis, paragraph 2, Legislative Decree	ACTIVITIES		Option 1	Revocation	2



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TAX CODE

Revenue Agency	e °	genzia FOR CONTROLLIN COMPANIES	IG AND CONTROLL	ED Form No			
PART VG		CONTROLLING BODY OR COMPANY			1 day	month	year
Seet 4 Companies		LEGALLY CONTROLLING COMPANY		Commencement date			
Sect. 1 - Companies participating in VAT	VG1	VAT number	Trade or Business name			Percei	ntage of Ownership
compensation			3			*	
		CONTROLLED COMPANY			1 day	month	year
		CONTROLLED COMPANY		Commencement date	1 449	monar	you
		VAT number	Trade or Business name	Commencement date		L	egal status
		2	3				4
		LEGALLY CONTROLLING COMPANY					
	VG2	VAT number	Trade or Business name			Perce	ntage of Ownership
		5	6			7	
		Signature of legal representative					
					1 day	month	year
		2	3				4
			3				1
	VG3	-					
		5	6			7	
		8					
					1 day	month	yaer
					1 44)	11101111	
		2	3				4
	VG4						
		5	6			7	
		8					
Sect. 2 - Companies					1 day	month	year
participating in the				Commencement date			
control chain but not in VAT compensation		VAT number	Trade or Business name			L	egal status
V/ (1 compensation			3				4
		LEGALLY CONTROLLING COMPANY					
	VG5	VAT number	Trade or Business name				ntage of Ownership
		5	6			7	
	Re	enounce Signature of legal representative					
		8 9					
					1 day	month	year
					1 449	monu	you
		2	3				4
	VG6	-					
		5	6			7	
		8 9					
		0 9					
					1 year	month	year
			2				4
		2	3				, I
	VG7						



TAX CODE				

VAT 26 PR/2017 SUMMARISING PROSPECTUS (Reserved for controlling entity or company) PART VS

PART VS

PART VS		VAT n	umber	Code	Last month	Nor	n-operating REI company	FUND DU Al	IRING THE	YEAR Cre	dit surplus
ect. 1 - List of ompanies in the	VS1	1 1 1 1	1 1 1 1	2	3		4 5			00 6	,00
oup	V 31	Credit surplus	Guarantee					ANNU	AL REFUN Priority rein		e operations pur-
	7	set off	waiver 8		Reason 9	10	Amount		bursemen		to art. 17-ter
		,00	<u> </u>					,00			,00
	1			2	3		4 5			00 6	,00
	VS2								,,	50	,,,,
	7	,00	8		9	10		,00	11	12	,0
				2	3		4 5				
	VS3			-			4 5		,(00 6	,0
	7	.00	8		9	10		,00	11	12	,0
		,00						,00			,01
	1		1 1 1 1 1	2	3		4 5		,(00 6	,0
	VS4										
	7	,00	8		9	10		,00	11	12	,0
	1			2	3		4 5			00 6	
	VS5								,(00 6	,0
	7	,00	8		9	10		,00	11	12	,0
		,,,,						,			,-
	VS6			2	3		4 5		,(00 6	,0
	7		8		9	10			11	12	
	,	,00	8		9	10		,00		12	,0
	1			2	3		4 5			00 6	,0
	VS7								,,	50	,,,
	7	,00	8		9	10		,00	11	12	,0
	1			2	3		4 5				
	VS8						4 5		,(00 6	,0
	7	,00	8		9	10		,00	11	12	,0
		,00						,00			,0
	VS9			2	3		4 5		,(00 6	,0
						40					
	7	,00	8		9	10		,00	11	12	,0
	1			2	3		4 5			00 6	0
	VS10								,,	JU	,0
	7	,00	8		9	10		,00	11	12	,0
	VS11			2	3		4 5		,(00 6	,0
	7	00	8		9	10		00	11	12	_
		,00						,00			,0
	1			2	3		4 5		.(00 6	,0
	VS12										,-
	7	,00	8		9	10		,00	11	12	,0
ct. 2 - Summary		tal refund and number of sub		ea	1		,00,			2	
···		umber of subjects who have to		nent	1		of which, with cond		f the guarante		
ect. 3 - Guarantees the controlling mpany		imber of subjects required to	Jieseili guaraillees				OI WITICI	relieveu 0	uic guarante	1	



TAX	CODE							

VAT 26 PR/2017 SUMMARISING PROSPECTUS (RESERVED FOR CONTROLLING ENTITY OR COMPANY) PARTS VV-VW-VY-VZ

PART VV		CREDITS		DEBTS	Correction		CREDITS	DEBTS	Correction
PERIODICAL TAX PAY	VV1	1	.00		00	VV7	.00	.00	
MENTS OF GROUP	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,	
			,00		00	_	,00	.00,	Method
						VV13 Ad	Ivance payment owed	.00	
PART VW							DEBTS	CREDITS	
PAYMENT OF ANNUAL	VW1	Output VAT					.00		
TAX OF GROUP Sect. 1 - Calculation	VW2	Deductible VAT					,000		,00
of VAT due or input VAT for the tax period	VW3	TAX OWED (VW1 or	– VW2)				,00,		
	VW4	CREDIT TAX (VW	2 – VW1)						,00
Sect. 2 - Calculation of output or input VAT	VW20	Refunds requested ments to account	d during the ye	ar (art. 38-bis, pa	ragraph 2) a	nd adjust-	DEBTS ,00	CREDITS	
	VW21	Credit surpluses tr and credits of inco					,00		
	VW22	VAT credit resulting	from the first 3	quarters of 2016 s	set off in the I	F24 form	,00,		
	VW23	Interest transferred	d in relation to	the quarterly payr	nents		,00,		
	VW24	Payments for EU v but which regard s	rehicles made of ales to be mad	during the year by e in subsequent ye	the controllin	g company	,00		
	VW25	VAT credit surplus re	esulting from Pro	spectus VAT 26 PF	R for 2015 set	off in Form F24	.00		
	VW26	Credit not request	for refund resul	ting from Prospect	us VAT 26 P	R for 2015			,00
	VW27	Refunds requested	d in previous y	ear, included in de	eduction follo	wing denial of t	he office		,00
	VW28	Tax credit used in	the periodical	payments and of	the account				,00
	VW29	Amount of periodic	payments, pa	yments for correct	tion, quarter	ly interest paym	ents, advance payment		,00
	VW30	Credits art. 8, para	agraph 6-quate	r, Decree of the F	resident of t	he Republic n.	322/98		,00
	VW31	Supplementary tax	payments						.00
	VW32	OUTPUT VAT [(VW3 or	+ lines from VW2	20 to VW25) - (VW4	+ lines from W	W26 to VW31)	,00		
	VW33	INPUT VAT [(VW4 +	lines from VW2	6 to VW31) - (VW3	+ lines from \	VW20 to VW25)]			,00
	VW34	Tax credit used du	uring the annua	al return					,00
	VW36	Interest owed duri	ng the annual	return			,00,		
	VW38	TOTAL VAT DUE	(VW32 + VW3	36) - (VW33 + VV	/34)		,00,		
	VW39	TOTAL INPUT VA	T (VW33 + VV	V34) - (VW32 + \	/W36)				,00
	VW40	Payments made fol	lowing excess u	se of credit					,00
PART VY	VY1	VAT PAYABLE							,00
CALCULATION OF VAT	VY2	INPUT VAT to be	apportion betw	veen lines VY4, V	Y5 and VY6				,00
PAYABLE OR GROUP TAX	VY3	Excess payments	to be divided ι	ip between lines \	/Y4, VY5 an	d VY6			,00
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	VY4	Amount of request	refund					1	,00
		of which to be paid	d using simplifi	ed procedure				2	,00
	VY5	Amount to be ded	ucted or comp	ensated					,00
	VY6	Amount transferred consolidation optic	•		Ta	x code of conso	olidating company	2	.00
PART VZ	VZ1	2014 deductible su	rplus including	it in deduction the	following ye	ar			,00,
DEDUCTIBLE GROUP SUR- PLUSES (PREVIOUS YEARS)	VZ2	2015 deductible su	rplus including	it in deduction the	following year	ar			.00
PARTS FILLED IN		VS VV VW	VY VZ						