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 dataPurpose 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 <br> regarding the VAT declaration. <br> The provision of untruthful data may result in administrative and, in some cases, criminal sanctions. The <br> provision of a telephone or cellphone number, fax number, and e-mail address is optional, and allows you <br> to receive, free of charge from the Revenue Agency, information and updates on deadlines, new features, <br> obligations, and services being offered. |
| :--- | :--- |
| Processing methods | The data acquired using the declaration form shall be processed by prevalently computerized methods, using <br> logic that fully responds to the purposes to be pursued, also by means of verifications with other data in the <br> possession of Revenue Agency of of other subjects, in compliance with the security measures provided for by <br> the Personal Data Protection Code. <br> The form may be delivered to intermediaries as identified by law (tax assistance centres, trade associations, <br> and professionals), which shall process the data exclusively for the purpose of transmitting the form to Revenue <br> Agency. |
| Revenue Agency and the intermediaries - the latter for the sole activity of transmission in accordance <br> with the provisions of Legislative Decree no. 196 of 2003 - take on the qualification as "data controller" <br> when the data are placed at their disposal and under their direct control. |  |
| Data processors controller | The data processor may rely on appointed "processors." In particular, Revenue Agency relies on Sogei <br> S.p.a., the technological partner entrusted with managing the tax register's information system, as its <br> outside data processor. <br> The list of processors is available at the Revenue Agency. <br> The intermediaries, where they are empowered to appoint processors, must make their identification data <br> 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.

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PART VA information and DATA RELATING TO THE ACTIVITY

Sect. 1 - General analytical data

Sect. 2 - Data summary relating to all activities carried out

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## TAX CODE

PARTS VA - VB

## INFORMATION RELATING TO THE

 ACTIVITY IDENTIFICATION DATA OF FINANCIAL RELATIONSHIPSForm. No.

To be compiled handled by the subject resulting from the extraordinary operations
In the event of merger, division, etc. indicate the VAT registration of mergered or divided subject, etc.
The box must be crossed if the entity transformed continues an activity for VAT purposes
VA1 To be compiled handled by the assignor in case of extraordinary operations Credit transferred from VAT/2016 return The box must be crossed if the taxpayer has taken part in extraordinary operations
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
VA2 Indicate the code of the activity performed
Reserved for official receivers and court-appointed liquidators (to be compiled only for starting year of the procedure)
VA3
The box must be crossed if the form refers to activity of the first part of the year
Reserved for the asset management companies (art. 8, Decree Law 351/2001)
VA4

| Fund name | Banca d'Italia Number |
| :---: | :---: |
| VAT registration number of the substituted asset management company |  |

Terminal devices for mobile radiocommunications services with deduction greater than $\mathbf{5 0 \%}$
VA5
Total taxable amount
Purchase of devices
Operator services
00


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

VA11
Increased considerations as a result of conforming to the parameters for 2015
(taxable amount and tax)


VA12
Reserved for the indication of group credit surplus to ex-controlling companies to be guaranteed
Group credit surplus in relation to the year
Amount which has been settled in $2016{ }^{2}$
VA13 Operations carried out in relation to condominiums
Flat-rate scheme for natural persons carrying out activities of business, trade and professions (art. 1, paragraphs 54 to 89,
VA14 law no. 190/2014) Cross the box if it is the last return under ordinary VAT regime
VA15 Dummy companies

## PART VB

Data relating
to identification DETAILS OF FINANCIAL RELATIONS
-
V





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TAX CODE

PARTS VJ-VI
TAX ON CERTAIN TYPES OF OPERATIONS, DECLARATIONS OF INTENT
RECEIVED
Form No.

PART VJ
CALCULATION
OF TAX ON CERTAIN TYPES OF OPERAtions



## PART VH-VK-VN

PERIODIC PAYMENTS, CONTROLLING AND CONTROLLED COMPANIES
SUPPLEMENTARY STATEMENTS CREDITS



(*) 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



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


Tax end consumers

| 00 | 2 | , 00 |
| :--- | :--- | :--- |
| 00 | , 00 |  |,00


| VT3 | Basilicata | , 00 |
| :--- | :--- | :--- |
| VT4 | Bolzano | , 00 |


| VT5 Calabria | , 00 | , 00 |
| :--- | :--- | :--- |
| VT6 |  |  |

VT6 Campania , 00 , 00

VT7 Emilia Romagna
VT8 Friuli Venezia Giulia
,00
,00 .00
VT9 Lazio ,00 ,00
VT10 Liguria ,00 ,00

| VT11 Lombardy | , 00 | .00 |
| :--- | :--- | :--- |

VT12 Marche $\quad, 00 \quad, 00$
VT13 Molise $\quad, 00 \quad, 00$
VT14 Piedmont $\quad, 00 \quad .00$

| VT15 Apulia | , 00 | , 00 |
| :--- | :--- | :--- |


| VT16 Sardinia | , 00 | , 00 |
| :--- | :--- | :--- |


| VT17 Sicily | , 00 | , 00 |
| :--- | :--- | :--- |

VT18 Tuscany $\quad, 00 \quad, 00$
VT19 Trento $\quad, 00 \quad, 00$
VT20 Umbria $\quad, 00 \quad .00$, 00
VT22 Veneto $\quad 00$00


## PART VX

CALCULATION OF VAT DUE OR INPUT VAT

## Agency

## 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(*)

Input VAT (to be divided up between lines VX4, VX5 and VX6) or to be transferred (*)

VX3 Excess payment (to be divided up between lines VX4, VX5 and VX6)


## Certification of companies and of operative entities

The undersigned does hereby declare, pursuant to article 47 of the Decree of the President of the Republic no. 445 of 28 December 2000, that it is not among the companies and non-operative entities pursuant to article 30 of law no. 724 of 23 December 1994, and declares 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.
VX4
SIGNATURE Request $\square$
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. 445 of 28 December 2000, 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 percent; the amount of the properties has not declined from the accounting results for the latest tax period by more than 40 percent for transfers not carried out in the normal management of the business that is carried out; the business itself has not been transferred, nor has it decreased due to transfers of businesses or branches of business included in the aforementioned accounting results;b) stocks or shares in the same company for an amount exceeding 50 percent of the share capital have not been transferred in the year prior to the application;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 unfruthful statements, as provided for by article 76 of the Decree of the President of the Republic no. 445 of 28 December 2000
SIGNATURE

SIGNATURE

Amount to be deducted or compensated
VX6 Amount transferred following tax consolidation option
${ }^{(*)}$ ) 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 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


Sect. 3 - Options and revocations for both VAT and income tax purposes

| VO30 | APPLICATION OF THE DISPOSITIONS LAW N. 398/1991 <br> Flat-rate calculation of VAT and of incomes | Option | 1 | Revocation | 2 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| VO31 | TRADE UNIONS AND LABOUR ASSOCIATIONS OPERATING IN AGRICULTURE Calculation of VAT and income in the ordinary manner (art. 78, paragraph 8, Law 413/1991) | Option | 1 | Revocation | 2 |
| VO32 | FARM HOLIDAY - Calculation of VAT and income in the ordinary manner (art. 5, Law 413/1991) | Option | 1 | Revocation | 2 |
| VO33 | LUMP-SUM SCHEME FOR NATURAL PERSONS PERFORMING ACTIVITIES OF ENTERPRISE, ARTS, AND PROFESSIONS <br> Determination of VAT and of income in the ordinary ways (art. 1, paragraphs 54 to 89, law no. 190/2014) | Option | 1 |  |  |
| VO34 | TAX ADVANTAGES FOR YOUNG ENTREPRENEURS AND REDUNDANCY WORKERS (article 27, paragraphs 1 and 2, Decree Law no. 98/2011) | Option | 1 |  |  |
| VO40 | APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNER (art. 4, Presidential Decree 544/1999) | Option | 1 | Revocation | 2 |
| VO50 | CALCULATION OF THE TAXABLE BASE FOR IRAP ON THE PART OF PUBLIC ENTITIES WHO ALSO CARRY OUT COMMERCIAL ACTIVITIES <br> (art.10-bis, paragraph 2, Legislative Decree n. 446/1997 and subsequent modifications) | Option | 1 | Revocation | 2 |

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PART VG
Sect. 1 - Companies participating in VAT compensation

Sect. 2 - Companies participating in the control chain but not in VAT compensation



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


PART VS

Sect. 1 - List of companies in the group


## VAT 26 PR/2017 SUMMARISING PROSPECTUS

 (RESERVED FOR CONTROLLING ENTITY OR COMPANY) PARTS VV-VW-VY-VZ

