

PERIODIC VAT SETTLEMENTS COMMUNICATION

Information on the processing of personal data pursuant to 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. 196/2003 “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 of 2003). In addition, they may be published with the methods laid down by the combined provisions of articles 69 of the Decree of the President of the Republic n. 600 of 29 September 1973, as amended by Law n. 133 of 6 August 2008 and 66-bis of the Decree of the President of the Republic n. 633 of 26 October 1972.

Providing the data

The required data must be provided to be able to use the effects of the provisions regarding the VAT. The reporting of untrue data may bring about administrative sanctions, or, in some cases, penalties.

Processing methods

The data acquired 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 the 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 the 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, the 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:

- Agenzia delle Entrate, via Cristoforo Colombo 426 c/d – 00145 Roma.

Consent

The 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.



Agenzia Entrate

Revenue Agency

TAX CODE

Tax code input grid

PART VP Periodic VAT settlements

PERIODIC VAT SETTLEMENTS COMMUNICATION

Form. No.

Form number input grid

		PERIODO DI RIFERIMENTO - REFERENCE PERIOD				
		1	2	3	4	
VP1	Month		Quarter (*)	Sub-contract	Exceptional events	
TAX SETTLEMENTS	VP2	Total active operations (without VAT)				
	VP3	Total passive operations (without VAT)				
				DEBTS	CREDITS	
	VP4	Collectable VAT				
	VP5	Deducted VAT				
	VP6	VAT due	1		or to credit	2
	VP7	Debt of the prior period not in excess of €25.82				
	VP8	Credit of the prior period				
	VP9	Credit of the prior year				
	VP10	EU auto payments				
	VP11	Tax credits				
	VP12	Interest due for quarterly settlements				
	VP13	Deposit due				
	VP14	VAT due	1		or to credit	2

(*) ATTENTION: The taxpayers who have opted for quarterly settlement pursuant to art. 7 of the Decree of the President of the Republic n. 542/99 shall indicate "5" for the quarter.