# MODELLO IVA 2022
# 2022 VAT FORM

Periodo d'imposta 2021
2021 Tax period

| | |
|---|---|
| **Disclosure on personal data processing under art. 13 and 14 of EU Regulation 2016/679** | ***This form shows how the Revenue Agency processes the collected data and which are the rights entitled to the person in question according to the EU Regulation 2016/679 about the protection of natural persons concerning the processing of personal data, and to the Law Decree 196/2003 about personal data protection.*** |
| **Purposes of the processing** | The data provided with this form will be processed by the Revenue Agency to carry out activities of tax assessment, verification and collection and for any additional purposes that may be provided for by specific laws. |
| **Data conferment** | The requested data must be compulsorily provided in order to benefit from the provisions concerning VAT return. The indication of false data may result in administrative, or in some cases, criminal sanctions. The indication of telephone number, fax number and e-mail address is optional and it allows to receive free news and updates on deadlines, obligations and services from the Revenue Agency. |
| **Legal basis** | The legal basis of the processing is to be identified in the exercise of public powers related to the performance of the aforementioned activities (liquidation, assessment and collection) of which the Revenue Agency is invested (Article 6, §1 letter e) of the Regulations), based on the provisions of sector regulations. The Italian Presidential Decree no. 322 of 22 July 1998 establishes the procedures for filing income, regional business production and value added tax returns, pursuant to Art. 3, paragraph 136 of Italian Law no. 662. |
| **Data conservation period** | Data will be kept until 31 December of the eleventh year following the year in which the return was submitted, namely within the period of definition of possible judicial proceedings or to answer possible requests on behalf of the Judicial Authority. |
| **Categories of recipients of personal data** | Your personal data will not be disseminated, anyway, if necessary, the data may be communicated:<br>- To subjects whose communication is necessary to comply with a legal obligation, a regulation or a community law, or to fulfil an order issued by a Judicial Authority;<br>- To the subjects appointed by the data controller, as the person responsible for data processing, or to the subjects authorized to perform data processing who work under the direct authority of the data controller or the person responsible for data processing;<br>- To other third subjects, as provided by Law, or, if the communication will be necessary to protect the Agency before court, in compliance with the current legal provisions on personal data protection. |
| **Processing methodology** | Personal data will be also processed with automated tools during the period necessary to fulfil the purposes for which data was originally collected. The Revenue Agency implements appropriate measures to ensure the data are processed in compliance with the purposes of its management; the Revenue Agency implements appropriate security, organizational, technical and physical measures to protect data from corruption, destruction, loss, theft, misuse or illegal use. The form may be delivered to intermediary subjects specified by Law (support centres, professional associations and institutions) who will only process the data for submitting the form to the Revenue Agency. For the sole purpose of submission, the intermediaries become "data controllers" when the data come into their possession and under their direct control. |
| **Data controller** | The data controller is the Revenue Agency, with registered office in Rome, 106, Via Giorgione – 00147. |
| **Entity responsible for data processing** | The Revenue Agency works with Sogei S.p.A., as its technological partner for the management of the information system of the Tax Register, and with SOSE Spa, as its methodological partner, which is entrusted with the processing and update of the synthetic indices of fiscal reliability as well as the related analysis activities, individually designated as Data Processor pursuant to art. 28 of Regulation (EU) 2016/679. |
| **Entity responsible for data protection** | The contact information of the Revenue Agency's entity, responsible for data protection is: entrate.dpo@agenziaentrate.it |
| **Rights of the person concerned** | The interested party has the right, at any time, to obtain confirmation of the existence or otherwise of the data provided also through the consultation within its own reserved area, Consultations area of the Revenue Agency website. He also has the right to request, in the forms provided for by the law, the correction of inaccurate personal data and the integration of incomplete data and to exercise any other rights pursuant to articles 18 and 20 of the Regulation where applicable.These rights may be exercised by submitting a request to: Revenue Agency, 106, Via Giorgione – 00147 – e-mail: entrate.updp@agenziaentrate.it. In case the person concerned considers that the data processing was performed not in conformity with the Regulation and the Law Decree 196/2003, the person may refer to the Data Protection Authority, under art. 77 of the same Regulation. Further information about rights on personal data protection is available on the website of the Data Protection Authority at www.garanteprivacy.it. |
| **Consent** | As a public entity, the Revenue Agency should not ask the concerned persons for consent to process their personal data. The intermediaries are not obliged to ask the concerned persons for consent, since it is provided by Law. |

***This disclosure is given, in a general way, to all the above-mentioned data controllers.***

Agenzia Entrate Revenue Agency

TAX CODE

## RETURN TYPE

Correction of existing return ☐ Supplementary return ☐

## TAXPAYER'S DATA

VAT NUMBER

Craftsman enterprise 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

## Natural persons

Surname

Name

Sex (cross the relative box)la) M ☐ F ☐

Date of birth giorno mese anno

Municipality (or foreign Country) of birth

Province (abbreviation)

## Taxpayers other than non-natural persons

Name or company name

Legal nature

## 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 giorno mese anno

Municipality (or foreign Country) of birth

Province (abbreviation)

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 ☐

## 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 telematic notice of automated declaration check to intermediary ☐

Sending of electronic notice to intermediary ☐

Particular situations

Code ☐

Exemption from endorsement of conformity ☐

Signature

## ENDORSEMENT OF CONFORMITY

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

Tax code of the person in charge of the C.A.F.

Tax code of the C.A.F.

Tax code of the professional

Endorsement is issued as provided for in art. 35 of Legislative Decree no. 241/1997

SIGNATURE OF THE PERSON IN CHARGE OF THE C.A.F. OR THE PROFESSIONAL

## SIGNATURE OF ACCOUNTS AUDITING BODY

Subject Tax code SIGNATURE

Subject Tax code SIGNATURE

Subject Tax code SIGNATURE

Subject Tax code SIGNATURE

Subject Tax code SIGNATURE

## UNDERTAKING TO ELECTRONIC SUBMISSION

**Reserved for the responsible party**

Tax code of the responsible party

Person who prepared the declaration

Receipt of telematic notice of automated declaration check

Receipt of other telematic communications

Date of the undertaking day month year

SIGNATURE OF RESPONSIBLE PARTY

TAX CODE

Revenue Agency

Agenzia Entrate

# PART VA
# INFORMATION RELATING TO THE ACTIVITY

Form. No.

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

**Sect. 1** - General analytical data

**VA1**

**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. [1]

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

**To be compiled handled by the assignor in case of extraordinary operations**

Credit transferred from VAT/2021 return

The box must be crossed if the taxpayer has taken part in extraordinary operations [3] ☐ [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**

**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] ☐

**VA4**

**Reserved for the asset management companies (art. 8, Decree Law 351/2001)**

Fund name [1] Banca d'Italia Number [2]

VAT registration number of the substituted asset management company [3]

**VA5**

**Terminal devices for mobile radiocommunications services with deduction greater than 50%**

| | Total taxable amount | Total tax |
|---|---|---|
| Purchase of devices | [1] ,00 | [2] ,00 |
| Operator services | [3] ,00 | [4] ,00 |

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

**VA10**

**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]

**VA11** VAT Group art.70-bis [1] ☐

**VA12**

**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 2021 [2] ,00

**VA13** Operations carried out in relation to condominiums ,00

**VA14**

**Flat-rate scheme for natural persons carrying out activities of business, trade and professions (art. 1, paragraphs 54 to 89, law no. 190/2014)** Cross the box if it is the last return under ordinary VAT regime [1] ☐

**VA15** Dummy companies [1] ☐

**VA16** Data pertaining to suspended amounts following the COVID-19 health emergency ,00

TAX CODE

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# PART VB
# IDENTIFICATION DATA OF FINANCIAL RELATIONSHIPS

Form. No.

## PART VB
DATA RELATING TO IDENTIFICATION DETAILS OF FINANCIAL RELATIONS

| | | | |
|---|---|---|---|
| VB1 | Tax code 1 | Foreign tax identification code 2 | |
| | Name of financial operator 3 | | Type of relation 4 |
| VB2 | 1 | 2 | |
| | 3 | | 4 |
| VB3 | 1 | 2 | |
| | 3 | | 4 |
| VB4 | 1 | 2 | |
| | 3 | | 4 |
| VB5 | 1 | 2 | |
| | 3 | | 4 |
| VB6 | 1 | 2 | |
| | 3 | | 4 |
| VB7 | 1 | 2 | |
| | 3 | | 4 |

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TAX CODE

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

Form No.

## PART VC

EXPORTERS AND ASSOCIATED OPERATORS

PURCHASES AND IMPORTS WITHOUT THE APPLICATION OF VALUE ADDED TAX RELATING TO ALL ACTIVITIES CARRIED OUT

| | | CEILING USED | | 2021 TAX YEAR | | 2020 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 |
| VC2 | FEB | ,00 | ,00 | ,00 | ,00 | ,00 | ,00 |
| VC3 | MAR | ,00 | ,00 | ,00 | ,00 | ,00 | ,00 |
| VC4 | APR | ,00 | ,00 | ,00 | ,00 | ,00 | ,00 |
| VC5 | MAY | ,00 | ,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 | ,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 |

| | | |
|---|---|---|
| VC14 | CEILING AVAILABLE AS OF 01 JANUARY 2021 | 1 ,00 |
| | Method adopted for the calculation of the ceiling during 2021 | 2 ☐ CALENDAR 3 ☐ MONTHLY |

## PART VD TRANSFER OF VAT CREDIT BY ASSET MANAGEMENT COMPANIES

(Art. 8 of Decree Law n. 351/2001)

| | | |
|---|---|---|
| VD1 | TOTAL OF THE CREDIT TRANSFERRED | ,00 |

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

| | 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 |

**Sect. 2** - Company or transferring body - List of ceding companies

| | 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 2020) | ,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 |

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TAX CODE

# PART VE

## ACTIVE OPERATIONS AND CALCULATION OF BUSINESS TURNOVER

Form No.

| PART VE CALCULATION OF BUSINESS TURNOVER AND THE TAX RELATIVE TO TAXABLE OPERATIONS | | | 1 TAXABLE AMOUNT | % | 2 TAX |
|---|---|---|---|---|---|
| **Sect. 1 -** Conferring of agricultural products and transfers by exempt agriculturalists (in the case of the limit being exceeded by more than a third) | **VE1** | 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 who 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 | 2 | ,00 |
| | **VE2** | | ,00 | 4 | ,00 |
| | **VE3** | | ,00 | 6,4 | ,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 | 9,5 | ,00 |
| | **VE10** | | ,00 | 10 | ,00 |
| | **VE11** | | ,00 | 12,3 | ,00 |
| **Sect. 2 -** Taxable agricultural operations 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 | 5 | ,00 |
| | **VE22** | | ,00 | 10 | ,00 |
| | **VE23** | | ,00 | 22 | ,00 |
| **Sect. 3 -** Total taxable amount and tax | **VE24** | **TOTALS** (sum of lines from VE1 to VE11 and from VE20 to VE23) | ,00 | | ,00 |
| | **VE25** | Variations and round-ups of the tax (indicate with a sign +/-) | | | ,00 |
| | **VE26** | **TOTAL** (VE24± VE25) | | | ,00 |

**Sect. 4 -** Other operations

| | | | |
|---|---|---|---|
| **VE30** | Operations which contribute to formation of ceiling | 1 | ,00 |
| | Exports | 2 | ,00 |
| | Intra-community sales | 3 | ,00 |
| | Sales to San Marino | 4 | ,00 |
| | Equivalent operations | 5 | ,00 |
| **VE31** | Non-taxable operations as a result of declaration of intent | | ,00 |
| **VE32** | Other non-taxable operations | | ,00 |
| **VE33** | Exempt operations | | ,00 |
| **VE34** | Non-taxable operations pursuant to articles 7 to 7-septies | | ,00 |
| **VE35** | Operations with application of reverse charge | 1 | ,00 |
| | Sales of scrap and other salvage material | 2 | ,00 |
| | Sales of gold and pure silver | 3 | ,00 |
| | Subcontracting in the building | 4 | ,00 |
| | Sales of commercial properties | 5 | ,00 |
| | Sales of cellular phones | 6 | ,00 |
| | Sale of electronic products | 7 | ,00 |
| | Services in construction sector and in related sectors | 8 | ,00 |
| | Operations in energy sector | 9 | ,00 |
| **VE36** | Non-taxable operations carried as regards earthquake victims | | ,00 |
| **VE37** | Operations carried out during the year but taxable in subsequent years | 1 | ,00 |
| | article 32-bis of Decree Law no. 83/2012 | 2 | ,00 |
| **VE38** | Operations performed for public administrations pursuant to art. 17-ter | | ,00 |
| **VE39** | *(minus)* Operations carried out during previous years but with tax payable in 2021 | | ,00 |
| **VE40** | *(minus)* Transfers of depreciable goods and internal transfers | | ,00 |

**Sect. 5 -** Business turnover

| | | |
|---|---|---|
| **VE50** | **TURNOVER** (sum of lines VE24, from VE30 to VE38, mimus VE39 and VE40) | ,00 |

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TAX CODE

# PART VF
# LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT

Form. No.

## PART VF

### LIABILITY OPERATIONS AND ADMISSIBLE DEDUCTIBLE VAT

**SECT. 1 - Total amount of purchases carried out in the national territory, of intra-community purchases and imports**

Taxable purchases and imports (excluded those that referred to in lines VF21, VF22 and VF23) separated according to tax rate or to compensation percentages, taking into account the variations referred to in art. 26, and relative tax

| | 1 TAXABLE AMOUNT | % | 2 TAX |
|---|---|---|---|
| VF1 | ,00 | 2 | ,00 |
| VF2 | ,00 | 4 | ,00 |
| VF3 | ,00 | 5 | ,00 |
| VF4 | ,00 | 6,4 | ,00 |
| VF5 | ,00 | 7,3 | ,00 |
| VF6 | ,00 | 7,5 | ,00 |
| VF7 | ,00 | 8,3 | ,00 |
| VF8 | ,00 | 8,5 | ,00 |
| VF9 | ,00 | 8,8 | ,00 |
| VF10 | ,00 | 9,5 | ,00 |
| VF11 | ,00 | 10 | ,00 |
| VF12 | ,00 | 12,3 | ,00 |
| VF13 | ,00 | 22 | ,00 |

| | | | |
|---|---|---|---|
| VF17 | Purchases and imports carried out without the payment of tax, with ceiling | | ,00 |
| VF18 | Other non-taxable purchases, not subject to taxations and carried out under special tax regimes | 1 | ,00 |
| | Exempt purchases and non-taxable imports | 2 | ,00 |
| VF19 | Purchases from parties benefiting from facility schemes | 1 | ,00 |
| | Art. 1, paragraphs 54 to 89, law no. 190/2014 | 2 | ,00 |
| VF20 | Purchases and imports not subject to tax carried out by earthquake victims | | ,00 |
| VF21 | Purchases and imports for which deduction is excluded or reduced (article 19-bis1) | | ,00 |
| VF22 | Purchases and imports for which the deduction of the tax payable is not admitted | | ,00 |
| VF23 | Purchases recorded during the year but with the deduction of the tax deferred to | 1 | ,00 |
| | article 32-bis of Decree Law no. 83/2012 | 2 | ,00 |
| VF24 | *(minus)* Purchases recorded in previous year but with VAT payable in 2021 | | ,00 |

**SECT. 2 -** Total purchases and imports, total tax, intra-community purchases, imports and purchases from San Marino

| | | | |
|---|---|---|---|
| VF25 | **TOTAL PURCHASES AND IMPORTS** | ,00 | ,00 |
| VF26 | Tax adjustments and roundings (indicate with +/- sign) | | ,00 |
| VF27 | **TOTAL TAX ON TAXABLE PURCHASES AND IMPORTS** (VF25 column 2 ± VF26) | | ,00 |

VF28

| | Taxable amount | Tax |
|---|---|---|
| **Intra-community purchases** | 1 ,00 | 2 ,00 |
| | **Taxable amount** | **Tax** |
| **Imports** | 3 ,00 | 4 ,00 |
| | **with payment of VAT** | **without payment of VAT** |
| **Purchases from San Marino** | 5 ,00 | 6 ,00 |

VF29 **Subdivision of total purchases and imports (line VF25):**

| 1 Depreciable goods | 2 Non-depreciable capital goods | 3 Goods for resale or production of goods and services | 4 Other purchases and imports |
|---|---|---|---|
| ,00 | ,00 | ,00 | ,00 |

TAX CODE

## SECT. 3 - Calculation of admissible deductible VAT

**VF30 METHOD USED FOR CALCULATION OF ADMISSIBLE DEDUCTIBLE VAT**

| | | | | | |
|---|---|---|---|---|---|
| • | travel agencies | 1 | • | travelling shows and minor taxpayers | 6 |
| • | used goods | 2 | • | connected agricultural activities | 7 |
| • | exempt operations | 3 | • | agricultural business | 8 |
| • | agritourism | 4 | • | wine tourism | 9 |
| • | associations operating in the agricultural sector | 5 | • | oil tourism | 10 |

## SECT. 3-A
Exempt operations

| | | 1 Taxable amount | 2 Tax |
|---|---|---|---|
| VF31 | Purchases classed as occasional taxable operations | ,00 | ,00 |

| | | | |
|---|---|---|---|
| VF32 | Cross the box if exclusively exempt operations to be carried out in the year 2021 | 1 | |
| VF33 | Cross the box if the option referred to in art. 36 bis to be carried out in the year 2021 | 1 | |

**Data for the calculation of deduction percentage**

VF34

| 1 Exempt operations relating to investment gold carried out by agents identified by art. 19, par. 3, letter d) | 2 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 | 3 Exempt operations as referred to in art. 10, n. 27-quinquies | 4 Depreciable goods and internal exempt transfers |
|---|---|---|---|
| ,00 | ,00 | ,00 | ,00 |

| 5 Operation non-subject | 6 Operation non-subject as referred to in art 74, par. 1 | 7 Exempt operations as per art. 19, par. 3, lett. a.bis) and d-bis) | 8 Operations as per articles 7 to 7-septies with no deduction entitlement |
|---|---|---|---|
| ,00 | ,00 | ,00 | ,00 |

| 9 Transactions exempt from Art. 124 of Law no. 178/2020 | 10 Percentage of deduction (according the decimal next) |
|---|---|
| ,00 | % |

| | | |
|---|---|---|
| VF35 | VAT not discharged on purchases and imports as referred to in line VF15 | ,00 |
| VF36 | 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 |
| VF37 | **Admissible deductible VAT** | ,00 |

## SECT. 3-B
Agricultural business (art.34)

| | | 1 TAXABLE AMOUNT | % | 2 TAX |
|---|---|---|---|---|
| VF38 | **Reserved for mixed agricultural business -** Total taxable different operations | ,00 | | ,00 |
| VF39 | Taxable agricultural operations as referred to in section 1 and 2 of part VE separated according to percentage of compensation, net of the variation in decrease, for the calculation of the flat-rate deduction VAT | ,00 | 2 | ,00 |
| VF40 | | ,00 | 4 | ,00 |
| VF41 | | ,00 | 6,4 | ,00 |
| VF42 | | ,00 | 7,3 | ,00 |
| VF43 | | ,00 | 7,5 | ,00 |
| VF44 | | ,00 | 8,3 | ,00 |
| VF45 | | ,00 | 8,5 | ,00 |
| VF46 | | ,00 | 8,8 | ,00 |
| VF47 | | ,00 | 9,5 | ,00 |
| VF48 | | ,00 | 10 | ,00 |
| VF49 | | ,00 | 12,3 | ,00 |
| VF51 | Tax adjustments and roundings (indicate with +/- sign) | | | ,00 |
| VF52 | **TOTALS** Algebraic sum of lines from VF39 to VF51 | ,00 | | ,00 |
| VF53 | VAT deductible for operations referred to in line VF38 | | | ,00 |
| VF54 | Deductible amount referred to sales, as well as intra-community sales, of agricultural product as referred to art. 34, paragraph 1, carried out in accordance with article 8, paragraph 1, articles 38 quater and 72 | | | ,00 |
| VF55 | **TOTAL admissible deductible VAT** (VF52+VF53+VF54) | | | ,00 |

## SECT. 3-C
Special cases

**Occasional carrying out of exempt operations or taxable operations**

| | | | |
|---|---|---|---|
| VF60 | If the exempt operations carried out are occasional or relate solely to operations stipulated in numbers 1 to 9 of article 10 and do not fall within the normal sphere of activity of the business or are accessory to taxable operations, cross the box | 1 | |
| | Cross the box if the taxable operations carried out are occasional | 2 | |
| VF61 | If occasional sales of used goods have been made with the application of the margin regime (Decree Law no. 41/1995), cross the box | 1 | |

**Reserved for agricultural business**

| | | 1 Taxable amount | 2 Tax |
|---|---|---|---|
| VF62 | Occasional operations falling within the regime provided for by article 34-bis for connected agricultural activities | ,00 | ,00 |

## SECT. 4
Admissible deductible VAT

| | | |
|---|---|---|
| VF70 | **TOTAL adjustments** (indicate with a sign +/–) | ,00 |
| VF71 | **Admissible deductible VAT** | ,00 |

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# PARTS VJ
# TAX ON CERTAIN TYPES OF OPERATIONS

Form No.

## 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 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 services rendered by subcontractors in the building sector (art. 17, par. 6, lett. a) | ,00 | ,00 |
| VJ13 | Purchases of commercial properties (art. 17, par. 6, lett. a-bis) | ,00 | ,00 |
| VJ14 | Purchases of cellular phones (art. 17, par. 6, lett. b) | ,00 | ,00 |
| VJ15 | Acquisition of electronic products (art. 17, paragraph 6, let. c) | ,00 | ,00 |
| VJ16 | Purchases of services in construction sector and in related sectors (art. 17, paragraph 6, letter a-ter) | ,00 | ,00 |
| VJ17 | Purchases of energy sector goods and services (art. 17, paragraph 6, letter d-bis, d-ter and d-quater) | ,00 | ,00 |
| VJ18 | Purchases by subjects pursuant to art. 17-ter | ,00 | ,00 |
| VJ19 | **TOTAL TAX** (sum of lines from VJ1 to VJ18) | | ,00 |

**2022 VAT FORM**
2021Tax period

Revenue Agency — Agenzia Entrate

TAX CODE

# PART VH-VM-VK
## PERIODIC PAYMENTS, EU VEHICLES REGISTRATION, CONTROLLING AND CONTROLLED COMPANIES

Form No.

## PART VH
**CHANGES OF PERIODIC COMMUNICATIONS (*)**

| | | CREDITS | DEBTS | Subcontractors | Early payment |
|---|---|---|---|---|---|
| VH1 | January | 1 ,00 | 2 ,00 | 3 | |
| VH2 | February | ,00 | ,00 | | |
| VH3 | March | ,00 | ,00 | | |
| VH4 | 1st QUARTER | ,00 | ,00 | | 4 |
| VH5 | April | ,00 | ,00 | | |
| VH6 | May | ,00 | ,00 | | |
| VH7 | June | ,00 | ,00 | | |
| VH8 | 2nd QUARTER | ,00 | ,00 | | |
| VH9 | July | ,00 | ,00 | | |
| VH10 | August | ,00 | ,00 | | |
| VH11 | September | ,00 | ,00 | | |
| VH12 | 3rd QUARTER | ,00 | ,00 | | |
| VH13 | October | ,00 | ,00 | | |
| VH14 | November | ,00 | ,00 | | |
| VH15 | December | ,00 | ,00 | | |
| VH16 | 4th QUARTER | ,00 | ,00 | | |
| VH17 | Advance payment owed | | ,00 | | Method |

## PART VM
**PAYMENT FOR EU AUTOMOBILE REGISTRATIONS**

| | | | | | |
|---|---|---|---|---|---|
| VM1 | January | ,00 | VM7 | July | ,00 |
| VM2 | February | ,00 | VM8 | August | ,00 |
| VM3 | March / 1st Quarter | ,00 | VM9 | September / 3rd Quarter | ,00 |
| VM4 | April | ,00 | VM10 | October | ,00 |
| VM5 | May | ,00 | VM11 | November | ,00 |
| VM6 | June / 2nd Quarter | ,00 | VM12 | December / 4th Quarter | ,00 |

## PART VK
**CONTROLLING AND CONTROLLED COMPANY**

**Sect. 1 -** General data

DATA OF CONTROLLING COMPANY

| | VAT number | Last month of control | Company name | Extraordinary operations |
|---|---|---|---|---|
| VK1 | 1 | 2 | 3 | 4 |

**Sect. 2 -** Calculation of tax surplus

| | | |
|---|---|---|
| VK20 | Total of credits transferred | ,00 |
| VK21 | Total of debts transferred | ,00 |
| VK22 | Debt tax surplus (VK21-VK20) | ,00 |
| VK23 | Credit tax surplus (VK20-VK21) | ,00 |
| VK24 | Surplus of credit tax set off | ,00 |
| VK25 | Surplus request for refund on the controlling company | ,00 |
| VK26 | Tax credits used | ,00 |
| VK27 | Quarterly interest transferred | ,00 |
| VK28 | Advance payment | ,00 |

**Sez. 3 -** Termination of control during the year
Data relating to the period of control

| | | |
|---|---|---|
| VK30 | Output VAT | ,00 |
| VK31 | Deductible VAT | ,00 |
| VK32 | Interest owed in relation to the quarterly payments | ,00 |
| VK33 | Tax credit used in the periodic payments | ,00 |
| VK34 | EU vehicle payments which regard sales made in the period of control | ,00 |
| VK35 | Payments following correction | ,00 |
| VK36 | Account re-accredited from the controlling company | ,00 |

(*) Fill the part VH only if you want to send/complete/correct the omitted/incomplete/wrong data in the communications of the periodic VAT payments.

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# PART VN-VQ
## SUPPLEMENTAL DECLARATIONS IN FAVOUR, OMITTED PERIODICAL PAYMENTS

Form No.

## PART VN SUPPLEMENTAL DECLARATIONS IN FAVOUR

| | Year | Group | Credit surplus | Tax code | Form |
|---|---|---|---|---|---|
| VN1 | 1 | 2 | 3 ,00 | 4 | 5 |
| VN2 | | | ,00 | | |
| VN3 | | | ,00 | | |
| VN4 | | | ,00 | | |

## PART VQ OMITTED PERIODICAL PAYMENTS

**VQ1**

| Year | Difference between periodic VAT due and periodic VAT paid | Difference between potential credit and actual credit | Periodic VAT paid following communications in previous years |
|---|---|---|---|
| 1 | 2 ,00 | 3 ,00 | 4 ,00 |

| Periodic VAT paid following the communication of irregularity | Periodic VAT paid following tax demand | Payments suspended due to exceptional events | Accrued credit |
|---|---|---|---|
| 5 ,00 | 6 ,00 | 7 ,00 | 8 ,00 |

| Tax code | Form | Group |
|---|---|---|
| 9 | 10 | 11 |

**VQ2**

| | | | |
|---|---|---|---|
| 1 | 2 ,00 | 3 ,00 | 4 ,00 |
| 5 ,00 | 6 ,00 | 7 ,00 | 8 ,00 |
| 9 | | 10 | 11 |

**VQ3**

| | | | |
|---|---|---|---|
| 1 | 2 ,00 | 3 ,00 | 4 ,00 |
| 5 ,00 | 6 ,00 | 7 ,00 | 8 ,00 |
| 9 | | 10 | 11 |

**VQ4**

| | | | |
|---|---|---|---|
| 1 | 2 ,00 | 3 ,00 | 4 ,00 |
| 5 ,00 | 6 ,00 | 7 ,00 | 8 ,00 |
| 9 | | 10 | 11 |

**VQ5**

| | | | |
|---|---|---|---|
| 1 | 2 ,00 | 3 ,00 | 4 ,00 |
| 5 ,00 | 6 ,00 | 7 ,00 | 8 ,00 |
| 9 | | 10 | 11 |

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# PART VL
# PAYMENT OF ANNUAL TAX, PARTS FILLED IN

Form No.

## PART VL
**PAYMENT OF ANNUAL TAX**

**Sect. 1 -** Calculation of VAT due or input VAT for the tax period

| | | DEBTS | CREDITS |
|---|---|---|---|
| **VL1** | **Output VAT** (sum of lines VE26 and VJ19) | ,00 | |
| **VL2** | **Deductible VAT** (from line VF71) | | ,00 |
| **VL3** | **TAX OWED** (VL1 – VL2) | ,00 | |
| | or | | |
| **VL4** | **CREDIT TAX** (VL2 – VL1) | | ,00 |

**Sect. 2 -** Credit from previous year

| | | | |
|---|---|---|---|
| **VL8** | Credit deriving from 2020 return *or annual non-transferable credit (*)* | | 1 ,00 |
| | *of which credit refund requested in previous years included in deduction following denial of the office (*)* | | 2 ,00 |
| **VL9** | Credit set off in form F24 | ,00 | |
| **VL10** | *Credit surplus not transferable (*)* | | ,00 |
| **VL11** | Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98 | | 1 ,00 |
| | *VAT Group (*)* | | 2 ,00 |
| **VL12** | Omitted periodical payments | | 1 ,00 |
| | *VAT Group (*)* | | 2 ,00 |

**Sect. 3 -** Calculation of output or input VAT relating to all the activities carried out

| | | DEBTS | CREDITS |
|---|---|---|---|
| **VL20** | Refunds requested during the year (art. 38-bis, paragraph 2) | ,00 | |
| **VL21** | *Amount of credits transferred (*)* | ,00 | |
| **VL22** | VAT credit resulting from the first 3 quarters of 2021 set off in the F24 form | ,00 | |
| **VL23** | Interest owed in relation to the quarterly payments | ,00 | |
| **VL24** | Transfers for previous year returned by the controlling company | | ,00 |
| **VL25** | Credit surplus from previous year | | ,00 |
| **VL26** | Refunds requested in previous year, included in deduction following denial of the office | | ,00 |
| **VL27** | Tax credit used in the periodic payments and of the account | | ,00 |
| **VL28** | Tax credit used in the periodic payments and of the account, of which credits received by asset management companies | | ,00 |
| **VL29** | EU vehicle payments which regard sales made during the year | | ,00 |
| **VL30** | Amount of periodic VAT | | 1 ,00 |

| Periodic VAT due | Periodic VAT paid | Periodic VAT paid following the communication of irregularity | Periodic VAT paid following tax demand |
|---|---|---|---|
| 2 ,00 | 3 ,00 | 4 ,00 | 5 ,00 |

| | | | |
|---|---|---|---|
| **VL31** | *Amount of debts transferred (*)* | | ,00 |
| **VL32** | **OUTPUT VAT** | ,00 | |
| | or | | |
| **VL33** | **INPUT VAT** | | ,00 |
| **VL34** | Tax credit used during the annual return | | ,00 |
| **VL35** | Refunds received by savings management companies used during the annual return | | ,00 |
| **VL36** | Interest owed during the annual return | ,00 | |
| **VL37** | Input tax ceded from savings management companies as provided for by art. 8 of Decree Law n. 351/2001 | ,00 | |
| **VL38** | **TOTAL VAT DUE** (VL32 - VL34 - VL35 + VL36) | ,00 | |
| **VL39** | **TOTAL INPUT VAT** (VL33 - VL37) | | ,00 |
| **VL40** | Payments made following excess use of credit | | ,00 |

| VL41 | Difference between periodic VAT due and periodic VAT paid | Difference between potential credit and actual credit |
|---|---|---|
| | 1 ,00 | 2 ,00 |

| PARTS FILLED IN | VA | VB | VC | VD | VE | VF | VJ | VH | VM | VK | VN | VL | VP | VQ | VT | VX | VO | VG |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | | | |

(*) 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

**2022 VAT FORM**
2021 Tax period

Revenue Agency — Agenzia Entrate

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## PART VP
## Periodic VAT payments

Form No.

| | | | | | |
|---|---|---|---|---|---|
| | | REFERENCE PERIOD | Subcontracting | VAT group payment (art. 73) | Extraordinary operations |
| | VP1 | Month [1] Quarter (*) [2] | [3] | [4] | [5] |
| **TAX PAYMENT** | VP2 | Total active operations (net of VAT) | | , | |
| | VP3 | Total passive operations (net of VAT) | | | , |
| | | | | DEBTS | CREDITS |
| | VP4 | Chargeable VAT | | , | |
| | VP5 | Deducted VAT | | | , |
| | VP6 | VAT due | | [1] , | VAT credit [2] , |
| | VP7 | Previous period debt not exceeding € 25.82 | | , | |
| | VP8 | Credit from previous periods | | | , |
| | VP9 | Credit from previous year | | | , |
| | VP10 | Payment fr EU automobile | | | , |
| | VP11 | Tax credits | | | , |
| | VP13 | Due deposit | | Method [1] | [2] , |
| | VP14 | VAT to be paid | | [1] , | VAT credit [2] , |

(*) Attention: Taxpayers who have opted for quarterly liquidation pursuant to art. 7 of the Presidential Decree n. 542/99 must indicate "5" for the fourth quarter

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# PART VT

## 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**

| | | | | | |
|---|---|---|---|---|---|
| **VT1** | **Division of taxable operations carried out regarding end consumers and holders of VAT numbers** | Total taxable operations | 1 ,00 | Total tax | 2 ,00 |
| | | Taxable operations regarding end consumers | 3 ,00 | Tax | 4 ,00 |
| | | Taxable operations regarding holders of VAT numbers | 5 ,00 | Tax | 6 ,00 |

| | | Taxable operations regarding end consumers | Tax |
|---|---|---|---|
| **VT2** | Abruzzo | 1 ,00 | 2 ,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 |
| **VT20** | Umbria | ,00 | ,00 |
| **VT21** | Aosta Valley | ,00 | ,00 |
| **VT22** | Veneto | ,00 | ,00 |

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# PART VX
## CALCULATION OF VAT DUE OR INPUT VAT

**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 due** ,00

**VX2** **Input VAT (to be divided up between lines VX4, VX5 und VX6)** [1] ,00

to be transferred to VAT Group (art.70-bis) [2] ,00

**VX3** Excess payment (to be divided up between lines VX4, VX5 and VX6) ,00

Amount of request refund [1] ,00

of which to be paid using simplified procedure [2] ,00

Reason for the refund [3] ☐ Taxpayers entitled to priority reimbursement of the refund [4] ☐ Tax for the operations pursuant to art. 17-ter [5] ,00

Guarantee waiver [7] ☐

**VX4**

**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.

SIGNATURE [8] Request [9] ☐

**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 untruthful statements, as provided for by article 76 of the Decree of the President of the Republic no. 445 of 28 December 2000.

SIGNATURE [10]

**VX5** Amount to be deducted or compensated ,00

**VX6** Amount transferred following tax consolidation option [1] Tax code of consolidating company [2] ,00

RESERVED FOR THE COMPANIES PARTICIPATING IN THE VAT GROUP PAYMENT (ART. 73)

**VX7** VAT due to be transferred ,00

**VX8** Input VAT to be transferred ,00

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# PART VO OPTIONS

Form No.

## PART VO
**COMMUNICATION OF OPTIONS AND REVOCATIONS**

**Sect. 1 -** Options, waivers 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 | Waiver 1 | | Revocation 2 | | |
| | – Art. 34, paragraph 11: Application of the ordinary VAT regime | Option 3 | | Revocation 4 | | |
| | – Art. 34-bis: Application of the ordinary VAT regime | 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 | | |
| VO7 | **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 - (art. 36, Decree Law 41/1995) | | paragraph 2 | paragraph 3 | paragraph 6 | paragraph2 / paragraph 6 |
| | | Options | 1 | 2 | 3 | Revocations 4 / 5 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| VO10 | INTRA-COMMUNITY DISTANCE SALES OF GOODS (art. 41, DECREE LAW 331/1993) | Options | BE 1 | DE 2 | DK 3 | EL 4 | ES 5 | FR 6 | XI 7 | IE 8 | LU 9 | NL 10 | PT 11 | SM 12 | AT 13 | FI 14 | SE 15 |
| | | | CY 16 | EE 17 | LV 18 | LT 19 | MT 20 | PL 21 | CZ 22 | SK 23 | SI 24 | HU 25 | BG 26 | RO 27 | HR 28 | | |
| VO11 | | Revocations | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 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 | single operations | all operations | | single operations | |
| | | Transferor Options 1 | 2 | Revocation 3 | 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 | | |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| VO16 | PROVISION OF ELECTRONIC SERVICES (ART. 7-OCTIES) | Options | BE 1 | DE 2 | DK 3 | EL 4 | ES 5 | FR 6 | IE 7 | LU 8 | NL 9 | PT 10 | AT 11 | FI 12 | SE 13 | CY 14 | EE 15 |
| | | | LV 16 | LT 17 | MT 18 | PL 19 | CZ 20 | SK 21 | SI 22 | HU 23 | BG 24 | RO 25 | HR 26 | | | | |
| VO17 | | Revocations | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| | | | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | | | | |

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

| | | | | | | |
|---|---|---|---|---|---|---|
| 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 | | |
| VO26 | KEEPING VAT REGISTERS WITHOUT SEPARATE INDICATION OF COLLECTIONS AND PAYMENTS FOR MINOR BUSINESS (ART. 18, PARAGRAPH 5, PRESIDENTIAL DECREE N. 600/1973) | Option 1 | | Revocation 2 | | |

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| | | | | | | |
|---|---|---|---|---|---|---|
| **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<br>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<br>(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 | **Revocation** 2 | | |
| | **VO34** | TAX ADVANTAGES FOR YOUNG ENTREPRENEURS AND REDUNDANCY WORKERS<br>(article 27, paragraphs 1 and 2, Decree Law no. 98/2011) | **Option** 1 | **Revocation** 2 | 3 | |
| | **VO35** | WINE TOURISM ACTIVITY<br>Determination of VAT and income in ordinary ways (Art. 1, paragraphs 502 to 505, law no. 205 of 2017) | **Option** 1 | | | |
| | **VO36** | OIL TOURISM BUSINESS ACTIVITY<br>Determination of VAT and income in the ordinary ways (Art. 1, paragraphs 513 and 514 of Italian Law No. 160/2019) | **Option** 1 | | | |
| **Sect. 4** - Options and revocation regarding tax on entertainment | **VO40** | APPLICATION OF TAX ON ENTERTAINMENTS IN THE ORDINARY MANNER<br>(art. 4, Presidential Decree 544/1999) | **Option** 1 | **Revocation** 2 | | |
| **Sect. 5** - Options and revocation regarding IRAP | **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
# ADHESION TO THE REGIME PROVIDED FOR CONTROLLING AND CONTROLLED COMPANIES

Form No

## PART VG

**Sect. 1 -** Companies participating in VAT compensation

**VG1**

**CONTROLLING BODY OR COMPANY**

LEGALLY CONTROLLING COMPANY

VAT number 2

Percentage of Ownership 3

Commencement date 1 day month year

**VG2**

**CONTROLLED COMPANY**

VAT number 2

Input 3

Output 4

Commencement date 1 day month year

LEGALLY CONTROLLING COMPANY

VAT number 5

Percentage of Ownership 6

Foreign entity 7

**VG3**

1 day month year

2

3

4

5

6

7

**VG4**

1 day month yaer

2

3

4

5

6

7

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

**VG5**

Commencement date 1 day month year

VAT number 2

LEGALLY CONTROLLING COMPANY

VAT number 3

Percentage of Ownership 4

Renounce 5

Foreign entity 6

**VG6**

1 day month year

2

3

4

5

6

**VG7**

1 year month year

2

3

4

5

6

**Sect. 3 -** Revocation

**VG8**

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# VAT 26 PR/2022 SUMMARISING PROSPECTUS
## (Reserved for controlling entity or company)
## PART VS

Form No.

**PART VS**

**Sect. 1 -** List of companies in the group

| | VAT number | Extraordinary operations | Last month | Non-operating company | REFUND DURING THE YEAR AMOUNT | Credit surplus |
|---|---|---|---|---|---|---|
| **VS1** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |
| **VS2** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |
| **VS3** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |
| **VS4** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |
| **VS5** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |
| **VS6** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |
| **VS7** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |
| **VS8** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |
| **VS9** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |
| **VS10** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |
| **VS11** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |
| **VS12** | 1 | 2 | 3 | 4 | 5 ,00 | 6 ,00 |

| | Credit surplus set off | Guarantee waiver | ANNUAL REFUND Reason | ANNUAL REFUND Amount | Priority reimbursement | Tax for the operations pursuant to art. 17-ter |
|---|---|---|---|---|---|---|
| **VS1** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |
| **VS2** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |
| **VS3** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |
| **VS4** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |
| **VS5** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |
| **VS6** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |
| **VS7** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |
| **VS8** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |
| **VS9** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |
| **VS10** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |
| **VS11** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |
| **VS12** | 7 ,00 | 8 | 9 | 10 ,00 | 11 | 12 ,00 |

TAX CODE

| | | | | | |
|---|---|---|---|---|---|
| **Sect. 2 -** Summary data | **VS20** Total refund and number of subjects for which are requested | 1 | ,00 | 2 | |
| | **VS21** Number of subjects who have taken part in the group payment | 1 | of which, with concessions for exceptional events | 2 | |
| | **VS22** Number of subjects required to present guarantees | 1 | of which relieved of the guarantee | 2 | |
| | **VS23** Data pertaining to suspended amounts following the COVID-19 health emergency | | | | ,00 |
| **Sect. 3 -** Guarantees of the controlling company | **VS30** Tax surplus of the group set off in the previous year (art. 6, Ministerial Decree 13.12.1979) | | | | ,00 |

Revenue Agency

Agenzia Entrate

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# VAT 26 PR/2022 SUMMARISING PROSPECTUS (RESERVED FOR CONTROLLING ENTITY OR COMPANY) PARTS VV-VW-VY-VZ

## PART VV

**PERIODICAL TAX PAYMENTS OF GROUP**

| | | CREDITS | DEBTS | Early payment |
|---|---|---|---|---|
| **VV1** | January | 1 ,00 | 2 ,00 | |
| **VV2** | February | ,00 | ,00 | |
| **VV3** | March | ,00 | ,00 | |
| **VV4** | 1st QUARTER | ,00 | ,00 | 3 |
| **VV5** | April | ,00 | ,00 | |
| **VV6** | May | ,00 | ,00 | |
| **VV7** | June | ,00 | ,00 | |
| **VV8** | 2nd QUARTER | ,00 | ,00 | |
| **VV9** | July | ,00 | ,00 | |
| **VV10** | August | ,00 | ,00 | |
| **VV11** | September | ,00 | ,00 | |
| **VV12** | 3rd QUARTER | ,00 | ,00 | |
| **VV13** | October | ,00 | ,00 | |
| **VV14** | November | ,00 | ,00 | |
| **VV15** | December | ,00 | ,00 | |
| **VV16** | 4th QUARTER | ,00 | ,00 | |
| | | | | Method |
| **VV17** | Advance payment owed | | ,00 | |

## PART VW

**PAYMENT OF ANNUAL TAX OF GROUP**

**Sect. 1 -** Calculation of VAT due or input VAT for the tax period

| | | DEBTS | CREDITS |
|---|---|---|---|
| **VW1** | **Output VAT** | ,00 | |
| **VW2** | **Deductible VAT** | | ,00 |
| **VW3** | **TAX OWED** (VW1 – VW2) | ,00 | |
| | or | | |
| **VW4** | **CREDIT TAX** (VW2 – VW1) | | ,00 |

**Sect. 2 -** Calculation of output or input VAT

| | | DEBTS | CREDITS |
|---|---|---|---|
| **VW20** | Refunds requested during the year (art. 38-bis, paragraph 2) and adjustments to account | ,00 | |
| **VW21** | Credit surpluses transferred from non-operative companies | ,00 | |
| **VW22** | VAT credit resulting from the first 3 quarters of 2021 set off in the F24 form | ,00 | |
| **VW23** | Interest transferred in relation to the quarterly payments | ,00 | |
| **VW24** | VAT credit surplus resulting from Prospectus VAT 26 PR for 2020 set off in Form F24 | ,00 | |
| **VW25** | Credit not request for refund resulting from Prospectus VAT 26 PR for 2020 | | ,00 |
| **VW26** | Refunds requested in previous year, included in deduction following denial of the office | | ,00 |
| **VW27** | Tax credit used in the periodical payments and of the account | | ,00 |
| **VW28** | Credits art. 8, paragraph 6-quater, Decree of the President of the Republic n. 322/98 | Group participants 2 ,00 | 1 ,00 |
| **VW29** | EU vehicle payments which regard sales made during the year | | ,00 |
| **VW30** | Amount of periodic VAT | | 1 ,00 |

| Periodic VAT due | Periodic VAT paid | Periodic VAT paid following the communication of irregularity | Periodic VAT paid following tax demand |
|---|---|---|---|
| 2 ,00 | 3 ,00 | 4 ,00 | 5 ,00 |

| | | DEBTS | CREDITS |
|---|---|---|---|
| **VW31** | Omitted periodical payments | | ,00 |
| **VW32** | **OUTPUT VAT** | ,00 | |
| | or | | |
| **VW33** | **INPUT VAT** | | ,00 |
| **VW34** | Tax credit used during the annual return | | ,00 |
| **VW36** | Interest owed during the annual return | ,00 | |
| **VW38** | **TOTAL VAT DUE** (VW32 + VW36) – (VW33 + VW34) | ,00 | |
| **VW39** | **TOTAL INPUT VAT** (VW33 + VW34) – (VW32 + VW36) | | ,00 |
| **VW40** | Payments made following excess use of credit | | ,00 |

| | Difference between periodic VAT due and periodic VAT paid | Difference between potential credit and actual credit |
|---|---|---|
| **VW41** | 1 ,00 | 2 ,00 |

(*) Fill the part VV only if you want to send/complete/correct the omitted/incomplete/wrong data in the communications of the periodic VAT payments.

TAX CODE

## 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 | | 1 | ,00 |
| | to be transferred to VAT Group art.70-bis | 2 ,00 | | |
| **VY3** | Excess payments to be divided up between lines VY4, VY5 and VY6 | | | ,00 |
| **VY4** | Amount of request refund | | 1 | ,00 |
| | of which to be paid using simplified procedure | 2 ,00 VAT Group art.70-bis | 3 | |
| **VY5** | Amount to be deducted or compensated | | | ,00 |
| **VY6** | Amount transferred following tax consolidation option | 1 Tax code of consolidating company | 2 | ,00 |

## PART VZ

**DEDUCTIBLE GROUP SURPLUSES (PREVIOUS YEARS)**

| | | |
|---|---|---|
| **VZ1** | 2019 deductible surplus including it in deduction the following year | ,00 |
| **VZ2** | 2020 deductible surplus including it in deduction the following year | ,00 |

**PARTS FILLED IN**

| VS | VV | VW | VY | VZ |
|---|---|---|---|---|
| | | | | |