



# VAT MODEL 2020

Tax period in 2019

*With this statement, the Tax explains how is data collection and what are the rights granted to the person under the EU Regulation 2016/679 on the protection of individuals with regard to the processing of personal data and the Legislative . 196/2003, regarding the protection of personal data, as amended by Legislative Decree no. 101/2018.*

The data provided by this model will be treated by the Inland Revenue for liquidation purposes, assessment and collection of taxes.

## Data Assignment

The required data shall be obligatory in order to benefit of the effects of the provisions on VAT return.

Failure and / or indication untruthful data is punishable by fines or, in some cases, criminal. The indication of a telephone or cell phone number, fax and e-mail is optional and allows you to receive free by the Revenue information and updates regarding final payment dates, news, obligations and services offered. The data will be retained until 31 December of the eleventh year following the year of submission of the declaration reference or within the extended deadline for the determination of any court proceedings or in response to requests by the judiciary.

## Period data retention

### treatment Regulation (EU) 2016/679

### Categories of personal data recipients

Your personal data will not be diffused, but if necessary may be disclosed:

- to persons to whom the data communication is to be made in fulfillment of an obligation imposed by law, regulation or legislation, or to fulfill an order of the competent judicial authorities;
- the persons designated by the Owner, as managers or persons authorized to process personal data that operate under the direct authority of the owner or manager;
- to any other third parties, in the cases expressly provided by law, or even if the communication will be necessary for the Agency's protection in the courts, in accordance with current provisions on protection of personal data.

## to art. 13 and 14 of

## Processing and use of

The personal data will be processed by automated tools for the time strictly necessary to achieve the purposes for which they were collected. The Inland Revenue shall implement appropriate measures to ensure that the data provided to be processed properly and in conformity with the purposes for which they are handled; the Inland Revenue takes appropriate security measures, organizational, technical, and physical alteration to protect information from destruction, loss, theft or misuse or illegitimate. The model can be delivered to intermediaries identified by law (service centers, trade associations and professionals) who will process the data only for the purpose of the transmission model to the Revenue. For single transmission,

## Information on processing

## For data processing

The holder of personal data is the Inland Revenue, headquartered in Rome, Via Giorgione n. 106-00147.

The Inland Revenue uses Sogei Spa, as a technology partner to the management of information the Tax System is entrusted, designated for this Data Processor.

## the Data Protection Manager

The contact data of the Head of the Agency's Data Protection Revenue is: [entrate.dpo@agenziaentrate.it](mailto:entrate.dpo@agenziaentrate.it)

## Rights of Data Processors

The individual has the right, at any time, to obtain confirmation as to whether even the data provided by consulting within their own restricted area, area of the website of the Revenue Consultations.

It has also the right to request, in the forms provided, correction of inaccurate personal data and the integration of those incomplete and to exercise any other rights under Articles 18 and 20 of Regulation as applicable. These rights may be exercised by request addressed to: Inland Revenue, Via Giorgione n. 106-00147 Rome - E-mail address: [entrate.updp@agenziaentrate.it](mailto:entrate.updp@agenziaentrate.it)

If the person concerned considers that the processing was done in a manner inconsistent with the Regulation and Legislative Decree no. 196/2003, please contact the Authority for the Protection of Personal Data, in accordance with art. 77 of the same Regulations. Further information regarding your rights to protection of personal data are available on the website of the Guarantor for the Protection of Personal Data at [www.garanteprivacy.it](http://www.garanteprivacy.it).

## Consent

The Inland Revenue, as public person, should not gain your consent to treat their personal data.

Intermediaries must not acquire your consent to the processing of data as required by law.

*This information is given in a general way to all holders of the treatment mentioned above.*

<b>TAXPAYER DECLARATION</b>	Correction of existing return <input type="checkbox"/> Supplementary return <input type="checkbox"/>	
<b>THE DATA TYPE OF</b>	VAT NUMBER	artisan enterprise registered in the 1 <input type="checkbox"/> Special administration or the courts 2 <input type="checkbox"/>
		MOBILE PHONE OR prefix number      FAX number
<b>individuals</b>	Surname <input type="text"/> First name <input type="text"/>	Sex (please tick the appropriate box) M <input type="checkbox"/> F <input type="checkbox"/>
	Date of birth day month year      Town (or foreign Country) of birth <input type="text"/>	Province (initial) <input type="text"/>
<b>Entities other than individuals</b>	Name or <input type="text"/>	
	Legal nature <input type="text"/>	
<b>DECLARANT DIFFERENT FROM THE TAXPAYER (agent, official receiver, heir etc.).</b>	the subscriber's tax code <input type="text"/>	charge Code <input type="text"/> Tax code of declaring company <input type="text"/>
	Surname <input type="text"/> First name <input type="text"/>	Sex (please tick the appropriate box) M <input type="checkbox"/> F <input type="checkbox"/>
	Date of birth E-mail Address day month year      Town (or foreign Country) of birth <input type="text"/>	Province (initial) <input type="text"/>
	Art. 74a <input type="checkbox"/> Date of appointment day month year      Date procedure or death of the taxpayer day month year      End date procedure day month year      Procedure not yet concluded <input type="checkbox"/>	
<b>SIGNATURE OF THE RETURN</b>	Indicate the number of modules <input type="text"/>	telematic control Sending Notice automated statement intermediary <input type="checkbox"/> Enter other telecommunication services intermediary <input type="checkbox"/>
	The boxes concerning the filled in are at the bottom of the framework VL	
	special situations Code <input type="checkbox"/> Exoneration dall'apposizione the stamp of approval <input type="checkbox"/>	Signature <input type="text"/>
<b>VISAS COMPLIANCE</b> <small>Reserved for the CSO or the professional</small>	in charge of CAF <input type="text"/> CAF tax code <input type="text"/>	SIGNATURE OF THE CAF OR PROFESSIONAL <input type="text"/>
	Tax Professional Code <input type="text"/>	
<b>SIGNING AUTHORITY CONTROL</b>	Subject <input type="checkbox"/> Fiscal Code <input type="text"/>	SIGNATURE
	Subject <input type="checkbox"/> Fiscal Code <input type="text"/>	SIGNATURE
	Subject <input type="checkbox"/> Fiscal Code <input type="text"/>	SIGNATURE
	Subject <input type="checkbox"/> Fiscal Code <input type="text"/>	SIGNATURE
	Subject <input type="checkbox"/> Fiscal Code <input type="text"/>	SIGNATURE
	Subject <input type="checkbox"/> Fiscal Code <input type="text"/>	SIGNATURE
<b>UNDERTAKING TO ELECTRONIC SUBMISSION Reserved all'incaricato</b>	Tax code dell'incaricato <input type="text"/>	
	Person who prepared the statement of the Tax Code <input type="text"/>	
	Receiving electronic notice automated control declaration <input type="checkbox"/>	Receiving other electronic communications <input type="checkbox"/>
	Date commitment day month year      dell'incaricato SIGNATURE <input type="text"/>	



FISCAL CODE

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**SQUARE VA - VB INFORMATION REGARDING IDENTIFICATION OF FINANCIAL REPORTS** Mod. N.

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**PART VA**

INFORMATION AND DATA  
CONCERNING \* ACTIVITIES

**Sec. 1 - General analytical data**

**To be completed by the entity resulting from extraordinary transactions**  
In the case of mergers, spin-offs, etc. indicate the VAT molten subject, split, etc. Tick the box if the person transformed continues to perform the activity for VAT purposes

1  2

**To be completed by the assignor in the case of extraordinary operations VA1**  
Tick the box if the taxpayer has participated in extraordinary operations

3  4 Tax Receivable / 2019 statement given

**Reserved for non-resident in the cases of transition from a tax representative to direct identification and vice versa**  
Enter the VAT number for the institution previously adopted

5

**VA2** Enter the code of the activity ACTIVITY CODE 1

**VA3 Reserved for receivers and liquidators (to be completed only for the year in which the procedure)**  
Tick the box if the form is related to the activity of the first fraction of a year

1

**Reserved for asset management companies (art. 8, dl 351/2001)**

**VA4** the fund name 1  Number Bank of Italy 2   
VAT number of asset management companies replaced 3

**Terminals for mobile radio telecommunications service with higher deduction to 50%**

	Total taxable	tax Total
<b>VA5</b> Purchasing equipment	1 <input type="text" value="0,00"/>	2 <input type="text" value="0,00"/>
management services	3 <input type="text" value="0,00"/>	4 <input type="text" value="0,00"/>

**Sec. 2 - Data summary relating to all activities**

**VA10** Reserved for those who have benefited from concessions for exceptional events  
Enter your code derived from the "Table of exceptional events" instruction

1

**VA11** Group IVA art. 70-bis

1

**Reserved indications credit excesses of the former parent company guarantee VA12 group**  
credit surplus for the year 1  Amount-off in 2019 2

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

**VA14** flat-rate regime for individuals carrying out business, arts and professions (art. 1, paragraphs 54 to 89 of law no. 190/2014)  
Please tick the box if this is the last VAT return in the ordinary regime

1

**VA15** Society of convenience

1

**PART VB DATI RELATED TO THE IDENTIFICATION OF FINANCIAL REPORTS**

**VB1** Fiscal Code 1  Foreign tax identification code 2

Name financial operator 3  Type of relationship 4

1  2

3  4

1  2

3  4

1  2

3  4

1  2

3  4

1  2

3  4

1  2

3  4



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

Mod. N.

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**PART VC**

EXPORTERS AND ASSOCIATED  
OPERATORS

PURCHASES AND IMPORTS

WITHOUT THE APPLICATION OF VARIOUS  
ADDED TAX RELATED TO ALL THE  
ACTIVITIES CARRIED

PLAFOND USED

TAX YEAR 2019

TAX YEAR 2018

1 INSIDE OR PURCHASES INTRACOM.     2 IMPORTS     3 TURNOVER     4 EXPORTS     5 TURNOVER     6 EXPORTS

Code	1	2	3	4	5	6
VC1 January	,00	,00	,00	,00	,00	,00
VC2 February	,00	,00	,00	,00	,00	,00
VC3 Tues.	,00	,00	,00	,00	,00	,00
VC4 April	,00	,00	,00	,00	,00	,00
VC5 May	,00	,00	,00	,00	,00	,00
VC6 DOWN	,00	,00	,00	,00	,00	,00
VC7 July	,00	,00	,00	,00	,00	,00
VC8 August	,00	,00	,00	,00	,00	,00
VC9 SET	,00	,00	,00	,00	,00	,00
VC10 October	,00	,00	,00	,00	,00	,00
VC11 November	,00	,00	,00	,00	,00	,00
VC12 December	,00	,00	,00	,00	,00	,00
VC13 TOTAL	,00	,00	,00	,00	,00	,00

VC14 PLAFOND AVAILABLE AT 1 JANUARY 2019 Methodology applied for the calculation of the ceiling for 2019

2  SOLAR      MONTHLY 3

**PART VD**

TRANSFER OF VAT CREDIT BY THE  
COMPANY ASSET MANAGEMENT

Sec. 1 - Transferring  
company - List of transferee  
companies or organizations

VD1 TOTAL CREDIT SOLD

FISCAL CODE	AMOUNT	FISCAL CODE	AMOUNT
VD2 1	,00	VD12 1	,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

Sec. 2 - Company or transferee  
entity - List of transferor  
companies

FISCAL CODE	AMOUNT	FISCAL CODE	AMOUNT
VD31 1	,00	VD41 1	,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 LOANS RECEIVED	1	,00
VD52	Excess VAT resulting from the previous statement (from VD56 relative to the year 2018)		,00
VD53	Total surplus (+ VD51 VD52)		,00
VD54	Amount used in the reduction of VAT payments		,00
VD55	Amount used in compensation in the form F24		,00
VD56	Surplus on credit		,00



FISCAL CODE

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PART VE ACTIVE

OPERATIONS  
AND DETERMINATION OF TURNOVER

Mod. N.

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PART VE DETERMINING THE LEVEL D * BUSINESS AND TAX ON TAXABLE TRANSACTIONS		1	TAXABLE	%	2	TAX
<b>Sec. 1 - Conferring of agricultural products and transfer by exempt agriculturalists (in case of exceeding 1/3)</b>	VE1					
	VE2		,00	2		,00
	VE3	Steps to cooperatives and other entities referred to in paragraph 2 letter. c) art. 34 of goods referred to part 1 of Table A attached to the dPR 633/72 and disposals of the same goods by exempt farmers who have exceeded the limit of 1/3 (Art. 34 paragraph 6), separated according to tax rate corresponding to the percentage of compensation, taking into account variations in art. 26, and related tax	,00	4		,00
	VE4		,00	6		,00
	VE5		,00	7.3		,00
	VE6		,00	7.5		,00
	VE7		,00	7.65		,00
	VE8		,00	7.95		,00
	VE9		,00	8.3		,00
	VE10		,00	8.5		,00
	VE11		,00	8.8		,00
	VE12		,00	10		,00
			,00	12.3		,00
<b>Sec. 2 - Taxable agricultural operations and taxable commercial or professional operations</b>	VE20	different taxable transactions from the transactions referred to in Section 1 for				
	VE21	distinct rate, taking into account variations in art. 26, and related tax	,00	4.5		,00
	VE22		,00	10		,00
	VE23		,00	22		,00
			,00			,00
<b>Sec. 3 - Total taxable amount and tax</b>	VE24	<b>TOTAL ( sum of lines from VE1 to VE12 and VE20 to VE23)</b>	,00			,00
	VE25	Variations and rounding off of tax (indicate with a sign +/-)				,00
	VE26	<b>TOTAL ( VE24 VE25 ±)</b>				,00
<b>Sec. 4 - Other operations</b>		Operations that concorronono to the formation of the ceiling		1		,00
		Exports				
		intra-community		3		,00
	VE30	Departures from San Marino		4		,00
		similar operations		5		,00
	VE31	Non-taxable transactions as a result of declaration of intent Other				,00
	VE32	non-taxable operations Exempt operations (art. 10)				,00
	VE33					,00
	VE34	Transactions not subject to tax in accordance with Articles 7 to 7-f				,00
		Working with the reverse charge application Sales of scrap and other salvage materials		1		,00
		Departures gold and pure silver		3		,00
	VE35	Subcontract in the construction industry		4		,00
		Supplies of buildings		5		,00
		Sales of mobile phones		6		,00
		Sales of electronic products		7		,00
		Performance construction sector and related fields		8		,00
		Started energy sector		9		,00
	VE36	Transactions not subject to the tax made towards earthquake victims Operations carried out in the year but with VAT payable in subsequent years		1		,00
	VE37	art. 32-bis of Legislative Decree no. 83/2012		2		,00
	VE38	Operations carried out in the persons specified in art. 17-ter				,00
	VE39	(less) Operations carried out in previous years but with tax payable in 2019				,00
	VE40	(less) Transfers of depreciable goods and internal transfers				,00
<b>Sec. 5 - Turnover</b>	VE50	<b>TURNOVER ( VE24 sum of lines from VE30 to VE38 less VE39 and VE40)</b>				,00



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PART VF LIABILITY OPERATIONS AND  
ADMISSIBLE DEDUCTIBLE VAT

Mod. N.

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PART VF

LIABILITY OPERATIONS AND  
ADMISSIBLE DEDUCTIBLE  
VAT

**Sez. 1 - Total amount of  
purchases made in the  
territory of the State,  
intra-Community  
acquisitions and imports**

	1	TAXABLE	%	2	TAX		
VF3							
VF2		.00	2		.00		
VF1		.00	4		.00		
VF4		.00	5		.00		
VF5		.00	6		.00		
VF6		.00	7.3		.00		
VF7		.00	7.5		.00		
VF9		.00	7.65		.00		
VF8		.00	7.95		.00		
VF10		.00	8.3		.00		
VF11		.00	8.5		.00		
VF12		.00	8.8		.00		
VF14		.00	10		.00		
VF13		.00	12.3		.00		
		.00	22		.00		
VF15		Purchases and imports without the payment of tax, utilizing the ceiling		.00			
VF16		Other non-taxable purchases, not subject to tax and related to certain special schemes	1	.00			
VF17		Free shopping (art. 10) and non-taxable imports Purchases by individuals who have made use of facilitative regimes	2	.00			
		art. 1, paragraphs 54 to 89 of law no. 190/2014					
		2		.00			
VF18		Purchases and imports not subject to carried out by earthquake victims Purchases and imports for	1	.00			
VF19		which the deduction is fully or partially (art. 19-bis 1)		.00			
VF20		Purchases and imports for which the deduction is not allowed		.00			
VF21		Purchases recorded in the year but deferred deduction in subsequent years	1	.00			
		art. 32-bis of Legislative Decree no. 83/2012					
		2		.00			
VF22		( less) Purchases recorded in previous years but with tax payable in 2019		.00			
<b>Sez. 2 - Total purchases and imports, total tax, intra-Community acquisitions, imports and purchases from San Marino</b>		<b>VF23 TOTAL PURCHASES AND IMPORTS</b>		.00	.00		
		VF24 Variations and rounding off of tax (indicate with a sign +/-)			.00		
		<b>VF25 TOTAL TAX ON TAXABLE PURCHASES AND IMPORTS ( VF23 column 2 + VF24)</b>		—	.00		
		Taxable			Tax		
		1		.00	2	.00	
		Community acquisition					
		3		.00	4	.00	
		Imports					
		VAT payment			without payment of VAT		
		5		.00	6	.00	
		Purchases by San Marino					
		<b>Total Breakdown purchases and imports (line VF23):</b>					
		1	depreciable Assets		2	Capital goods non-depreciable	
			.00			3	Goods for resale or production of goods and services
						4	Other purchases and imports
			.00				.00

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**S Ez. 3 - Calculation of admissible deductible**

**VF30 METHOD FOR DETERMINATION OF ADMISSIBLE DEDUCTIBLE**

<input type="checkbox"/> Travel agencies	1	<input type="text"/>
<input type="checkbox"/> used goods	2	<input type="text"/>
<input type="checkbox"/> exempt transactions	3	<input type="text"/>
<input type="checkbox"/> farmhouse	4	<input type="text"/>
<input type="checkbox"/> associations operating in agriculture	5	<input type="text"/>

<input type="checkbox"/> traveling shows and minor taxpayers	6	<input type="text"/>
<input type="checkbox"/> agricultural activities	7	<input type="text"/>
<input type="checkbox"/> farms	8	<input type="text"/>
<input type="checkbox"/> wine tourism	9	<input type="text"/>

**S Ez. 3-A**  
exempt operations

	Taxable	Tax
<b>VF31</b> Purchases for the occasional taxable operations	1 <input type="text"/>	2 <input type="text"/>
<b>VF32</b> If in the year 2019 were carried out only exempt transactions tick	1 <input type="text"/>	<input type="text"/>
<b>VF33</b> If in the year 2019 took effect the option of art. 36-bis tick	1 <input type="text"/>	<input type="text"/>

**Data for the calculation of percentage of deduction**

Exempt operations relating to investment by persons in art. 19, co. 3, lett. d)	Exempt transactions mentioned in articles. 1 to 9 of the art. 10 not forming part of the business or to taxable operations	Exempt operations in art. 10, n. 27-d	Depreciable goods and passages internal free
1 <input type="text"/>	2 <input type="text"/>	3 <input type="text"/>	4 <input type="text"/>

<b>VF34</b> not subject Operations	Transactions not subject referred to in Article 74, co. 1	Exempt transactions art. 19, co. 3, lett. a-bis)	Articles operations. from 7 to 7-f no right to deduct
5 <input type="text"/>	6 <input type="text"/>	7 <input type="text"/>	8 <input type="text"/>

deduction percentage (rounded up closer)  
9  %

<b>VF35</b> VAT not discharged on purchases and imports indicated in line VF15	<input type="text"/>
<b>VF36</b> VAT deductible for purchases of gold made by parties other than manufacturers and processors within the meaning of Article. 19, paragraph 5 a	<input type="text"/>
<b>VF37</b> VAT deductible	<input type="text"/>

**S Ez. 3-B**  
Agricultural enterprises (article 34)

	1 TAXABLE	% 2	TAX
<b>VF38</b> Reserved for mixed agricultural enterprises - Total taxable different operations	<input type="text"/>		<input type="text"/>
<b>VF39</b>	<input type="text"/>	2	<input type="text"/>
<b>VF40</b>	<input type="text"/>	4	<input type="text"/>
<b>VF41</b>	<input type="text"/>	6	<input type="text"/>
<b>VF42</b>	<input type="text"/>	7.3	<input type="text"/>
<b>VF43</b>	<input type="text"/>	7.5	<input type="text"/>
<b>VF44</b> Taxable agricultural operations referred to in Sections 1 and 2 of distinct VE framework for percentage of compensation, net of decreases, for assessing VAT deductible flat rate	<input type="text"/>	7.65	<input type="text"/>
<b>VF45</b>	<input type="text"/>	7.95	<input type="text"/>
<b>VF46</b>	<input type="text"/>	8.3	<input type="text"/>
<b>VF52</b>	<input type="text"/>	8.5	<input type="text"/>
<b>VF48</b>	<input type="text"/>	8.8	<input type="text"/>
<b>VF47</b>	<input type="text"/>	10	<input type="text"/>
<b>VF50</b>	<input type="text"/>	12.3	<input type="text"/>
<b>VF51</b> Variations and rounding off of tax (indicate with a sign +/-)			<input type="text"/>
<b>VF49</b> TOTAL Algebraic sum of lines from VF39 to VF51	<input type="text"/>		<input type="text"/>
<b>VF53</b> Recoverable VAT charged to the transactions referred to in line VF38			<input type="text"/>
<b>VF54</b> deductible amount for supplies, even intra, of agricultural products listed in art.34 first paragraph, made pursuant to Articles 8, first paragraph, 38c and 72			<input type="text"/>
<b>VF55</b> TOTAL deduct VAT admitted ( VF52 + VF53 + VF54)			<input type="text"/>

**S Ez. 3-C**  
special cases

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

If the exempt transactions carried out are occasional or exclusively relate to operations mentioned in articles. 1 to 9 of article 10, not forming part of the business or to taxable transactions tick

1

If the taxable transactions carried out are occasional tick

2

If they have made occasional sales of goods used with the application of the margin scheme (DL 41/1995) tick

1

**Reserved for agricultural enterprises**

	Taxable	Tax
<b>VF62</b> Occasional operations come under the regime art. 34-bis for connected agricultural activities	1 <input type="text"/>	2 <input type="text"/>

**S Ez. 4**  
VAT deductible

<b>VF70</b> Total adjustments ( indicate with a sign +/-)	<input type="text"/>
<b>VAT deductible VF71</b>	<input type="text"/>



FISCAL CODE

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**SQUARE VJ-VI**  
**TAX ON CERTAIN TYPES OF TRANSACTIONS, STATEMENTS OF**  
**INTENT RECEIVED**

Mod. N.

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		1	TAXABLE	2	TAX
<b>VJ FRAMEWORK</b> <b>DETERMINATION OF TAX</b> <b>ON CERTAIN TYPES OF</b> <b>OPERATIONS</b>	<b>VJ1</b> Purchases of goods from the State of Vatican City and the Republic of San Marino - art. 71, para 2 - (including purchases of industrial gold, pure silver and goods in art. 74, paragraphs 7 and 8)		.00		.00
	<b>VJ2</b> Extraction of goods from VAT deposits (art. 50-bis, paragraph 6 of Decree Law 331/1993)		.00		.00
	<b>VJ3</b> Purchases of goods and services from non-residents soggetti pursuant to art. 17, paragraph 2		.00		.00
	<b>VJ4</b> Operations in art. 74, paragraph 1, lett. is)		.00		.00
	<b>VJ5</b> Commissions paid by travel agencies to their intermediaries (art. 74-ter, paragraph 8)		.00		.00
	<b>VJ6</b> Domestic purchases of goods in art. 74, paragraphs 7 and 8		.00		.00
	<b>VJ7</b> Domestic purchases of industrial gold and pure silver (art. 17, paragraph 5)		.00		.00
	<b>VJ8</b> Gold Purchases by taxable investment for option (art. 17, paragraph 5)		.00		.00
	<b>VJ9</b> intra-Community purchases of goods (including purchases of industrial gold, pure silver and goods in art. 74, paragraphs 7 and 8)		.00		.00
	<b>VJ10</b> Imports of goods in art. 74, paragraphs 7 and 8 without paying the VAT to customs (art. 70, paragraph 6)		.00		.00
	<b>VJ11</b> Imports of industrial gold and pure silver without paying the VAT to customs (art. 70, paragraph 5)		.00		.00
	<b>VJ12</b> Purchases of services rendered by subcontractors in the construction sector (art. 17, paragraph 6, letter. A)		.00		.00
	<b>VJ13</b> Purchases of buildings (Art. 17, paragraph 6, letter a-bis.)		.00		.00
	<b>VJ14</b> Purchases of mobile phones (art. 17, paragraph 6, letter. b)		.00		.00
	<b>VJ15</b> Purchases of electronic products (art. 17, paragraph 6, letter. C)		.00		.00
	<b>VJ16</b> Purchases of services in the building sector and related sectors (Art. 17, paragraph 6, a-ter letter.)		.00		.00
	<b>VJ17</b> Purchases of goods and services in the energy sector (art. 17, paragraph 6, letter. D-bis, d-b and d-c)		.00		.00
	<b>VJ18</b> Purchases of subjects in art. 17-ter		.00		.00
	<b>VJ19</b> <b>TOTAL TAX ( sum of lines from VJ1 to VJ18)</b>				
<b>VI FRAMEWORK</b> <b>STATEMENTS OF INTENT</b> <b>RECEIVED</b>	Data relating to the transferee or purchaser				
	VAT number	1	-		
	<b>VI1</b> Protocol number	2	-		
		1	-		
	<b>VI2</b>	2	-		
		1	-		
	<b>VI3</b>	2	-		
		1	-		
	<b>VI4</b>	2	-		
		1	-		
	<b>VI5</b>	2	-		
		1	-		
<b>VI6</b>	2	-			





FISCAL CODE

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VH-VM-VK

**CHANGES IN COMMUNICATIONS AND PERIODIC PAYMENTS  
REGISTRATION AUTO EU, CONTROLLING AND CONTROLLED**

Mod. N.

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VH CHANGES OF PERIODIC COMMUNICATIONS (*)		CREDITS		DEBITS		Subcontractors Clearance early
		1		2		
VH1	January		,00		,00	
VH2	February		,00		,00	
VH3	March		,00		,00	
VH4	The QUARTER		,00		,00	4
VH5	April		,00		,00	
VH6	May		,00		,00	
VH7	June		,00		,00	
VH8	SECOND QUARTER		,00		,00	
VH9	July		,00		,00	
VH10	August		,00		,00	
VH11	September		,00		,00	
VH12	THIRD QUARTER		,00		,00	
VH13	October		,00		,00	transactions
VH14	November		,00		,00	
VH15	December		,00		,00	
VH16	FOURTH QUARTER		,00		,00	
VH17	deposit due					Method
					,00	
FRAMEWORK VM VERSAMENTI CAR REGISTRATION EU	VM1	January	,00	VM 7	July August September /	,00
	VM2	February March / first quarter	,00	VM8	October November	,00
	VM3	April	,00	VM9	December quarter III / IV	,00
	VM4	May	,00	VM10	quarter	,00
	VM5	June / II quarter	,00	VM11		,00
	VM6		,00	VM12		,00
VK FRAMEWORK CONTROLLING AND CONTROLLED	DATA OF THE PARENT					
Sec. 1 - General data	VK1	VAT number	Last month of control	Name or	Extraordinary	
			2	3	4	
Sec. 2 - Calculation of tax	VK20	Total receivables transferred Total of				,00
	VK21	transferred debts Excess debt				,00
	VK22	(VK21-VK20) Excess credit				,00
	VK23	(VK20-VK21)				,00
	VK24	Excess credit offset				,00
	VK25	Surplus refunds requested by the parent				,00
	VK26	Tax credits used				,00
	VK27	transferred quarterly Interests				,00
	VK28	deposit				,00
Sec. 3 - Termination of control during the year relating to the period of control	VK30	VAT input tax				,00
	VK31	deductible				,00
	VK32	Interest owed for quarterly payments the periodic payments				,00
	VK33	Payments related to EU car sales carried out in the control period tax credits used in				,00
	VK34	Payments pursuant to a correction				,00
	VK35	Deposit repaid by the parent				,00
	VK36					,00

(\*) The VH must be completed only if you intend to send / supplement / correct the data omitted / incomplete / incorrect in communications of periodic VAT payments





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**PART VL**  
**PAYMENT OF ANNUAL PANELS**  
**FILLED**

Mod. N.

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PART VL		DEBITS		CREDITS								
<b>LIQUIDATION OF ' ANNUAL TAX</b>	<b>VL1 VAT payable ( sum of lines VE26 and VJ19)</b>		, 00									
	<b>VL2 Recoverable VAT ( from line VF71)</b>				, 00							
<b>Sec. 1 - Calculation of VAT due or credit for the tax year</b>	<b>VL3 TAX PAYABLE ( VL1 - VL2) or</b>		, 00									
	<b>VL4 A TAX CREDIT ( VL2 - VL1)</b>				, 00							
<b>Sec. 2 - Credit from previous year</b>	<b>Credit resulting from the declaration for 2018 or nontransferable annual credit (*)</b>			1	, 00							
	<b>VL8 of which credit claimed as a refund in previous years computable deducted following office refused (*)</b>			2	, 00							
	<b>VL9 Credit offset in F24</b>		, 00									
	<b>VL10 Excess non-transferable credit (*)</b>				, 00							
	<b>VL11 Credits art. 8, paragraph 6 quater, DPR. 322/98</b>			1	, 00							
				2	, 00							
				<b>VAT Group (*)</b>								
				1	, 00							
				2	, 00							
				<b>VAT Group (*)</b>								
	<b>VL12 Periodic Payments omitted</b>			1	, 00							
				2	, 00							
				<b>VAT Group (*)</b>								
<b>Sec. 3 - debited or credited Calculation of VAT related to all the activities</b>	<b>VL20 Refunds requested (art. 38-bis, paragraph 2)</b>		, 00									
	<b>VL21 Amount of transferred receivables (*)</b>		, 00									
	<b>VL22 VAT credit resulting from the first three quarters of 2019 offset the mod. F24</b>		, 00									
	<b>VL23 Interest owed for quarterly payments</b>		, 00									
	<b>VL24 Transfers last year returned by the parent</b>				, 00							
	<b>VL25 Excess credit the previous year</b>				, 00							
	<b>VL26 Credit requested a refund in previous years computable in deduction following denial Office</b>				, 00							
	<b>VL27 Tax credits used in the periodic payments and the down payment</b>				, 00							
	<b>VL28 Borrowing by asset management companies used in the periodic payments and the down payment</b>				, 00							
	<b>VL29 Payments EU car relating to sales carried out in the year</b>				, 00							
				1	, 00							
	<b>VL30 Amount periodic VAT</b>											
		VAT due periodic		Periodic VAT paid following communication of irregularities	Periodic VAT paid following folders of payment							
		2	, 00	3	, 00							
				4	, 00							
				5	, 00							
	<b>VL31 Amount of the transferred liabilities (*)</b>				, 00							
	<b>VL32 VAT A DEBT</b>		, 00									
	or											
	<b>VL33 A VAT CREDIT</b>				, 00							
	<b>VL34 Tax credits used in the annual return</b>				, 00							
	<b>VL35 Borrowing by asset management companies used in the annual return</b>				, 00							
	<b>VL36 Interest payable when the annual return</b>		, 00									
	<b>VL37 Credit sold by asset management companies in accordance with art. 8 of DL 351/2001</b>		, 00									
	<b>VL38 TOTAL DUE VAT ( VL32 - VL34 - VL35 + VL36)</b>		, 00									
	<b>VL39 A TOTAL VAT CREDIT ( VL33 - VL37)</b>				, 00							
	<b>VL40 Payments made as a result of use in excess of the credit</b>				, 00							
<b>FILLED SQUARE</b>	<b>VA VB</b>	<b>VC</b>	<b>VD VE</b>	<b>VF</b>	<b>VJ</b>	<b>YOU</b>	<b>VH VM VK VN</b>	<b>VL</b>	<b>VP</b>	<b>VQ VT</b>	<b>VX</b>	<b>VO VG</b>

(\*) The italicized wording only concern the parent and subsidiary companies adhering to the group VAT liquidation procedure in art. 73 uc



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FRAMEWORK VP periodic VAT

Liquidations

Mod. N.

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TAX SETTLEMENT	VP2	REFERENCE PERIOD		subcontracting 3	Settlement Group VAT (Art. 73) 4	extraordinary transactions 5	
		Month 1	Quarter (*) 2				
VP1	Total active operations (net of VAT)						
VP3	Total passive operations (net of VAT)						
VP4	VAT payable					DEBTS CREDITS	
VP5	VAT deducted						
VP6	VAT due					1 or credit 2	
VP7	Debt previous period not exceeding EUR 25.82						
VP8	Credit previous period						
VP9	Credit from previous year						
VP10	Payments Union vehicles						
VP11	Tax credits						
VP13	deposit due					Method 1 2	
VP14	VAT payable					1 or credit 2	

(\*) CAUTION: Taxpayers who have opted for the quarterly payment in accordance with art. 7 of Presidential Decree no. 542/99 must indicate "5" for the fourth quarter



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SQUARE VT

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

FRAMEWORK VT SEPARATA

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

		1	2
Total taxable transactions		,00	,00
		tax Total	
Taxable transactions towards end consumers		,00	,00
		Tax	
Taxable transactions subject to VAT		,00	,00
		Tax	
		Taxable transactions towards end consumers	
		Tax	
VT2	Bolzano Abruzzo	,00	,00
VT3	Basilicata Calabria	,00	,00
VT4	Campania Emilia	,00	,00
VT5	Romagna Friuli Venezia	,00	,00
VT6	Giulia Lazio Liguria	,00	,00
VT7	Lombardy Marche	,00	,00
VT8	Molise Piedmont	,00	,00
VT9	Sardinia Sicily Tuscany	,00	,00
VT10	Umbria Veneto Trento	,00	,00
VT11		,00	,00
VT12		,00	,00
VT13		,00	,00
VT14		,00	,00
VT15		,00	,00
VT16		,00	,00
VT17		,00	,00
VT18		,00	,00
VT19		,00	,00
VT20		,00	,00
VT21		,00	,00
VT22		,00	,00





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PART VO  
OPTIONS

Mod. N. 

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PART VO COMUNICAZIONI	DESCRIPTION	OPTION	WITHDRAWAL																																									
VO1	<b>Art. 19a 2 - paragraph 4 - DEDUCTION FOR GRINDING depreciable</b>	Option 1 <input type="checkbox"/>																																										
VO2	QUARTERLY PAYMENTS (art. 7, presidential decree No. 542/1999)	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO3	<b>AGRICULTURE</b>	waiver 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
	- Art. 34, paragraph 6: exempt Subjects																																											
	- Art. 34, paragraph 11: Application of the ordinary VAT regime	Option 3 <input type="checkbox"/>	withdrawal 4 <input type="checkbox"/>																																									
	- Art. 34-bis: Application of the ordinary VAT regime	Option 5 <input type="checkbox"/>	withdrawal 6 <input type="checkbox"/>																																									
VO4	<b>Art. 36 - paragraph 3 - MORE YEAR ACTIVITIES</b>	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
	<b>Art. 36a - RELIEVE FROM REQUIREMENTS FOR TRANSACTIONS EXEMPT</b>	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO6	<b>Art. 74 - paragraph 1 - PUBLISHING - Application in relation to the number of copies sold</b>	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO7	<b>Art. 74 - paragraph 6 - ENTERTAINMENT AND GAMES - Application of the ordinary VAT regime</b>	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO8	INTRA-COMMUNITY PURCHASES - (Art. 38, paragraph 6 of Decree Law 331/1993)	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO9	SALES OF USED GOODS - (art. 36, Decree-Law 41/1995)	Options paragraph 2 1 <input type="checkbox"/> paragraph 3 2 <input type="checkbox"/> paragraph 6 3 <input type="checkbox"/>	revocations paragraph 2 4 <input type="checkbox"/> 6 paragraph 5 <input type="checkbox"/>																																									
VO10		Options																																										
		<table border="1"> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td> </tr> <tr> <td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>HR</td><td></td> </tr> </table>															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
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	HR																															
VO11	Decree-Law 331/1993) TRANSFERS UNDER CATALOGS, ORDER AND SIMILAR (art. 41, (art. 1, paragraph 3, dP R. n. 100/1998) INTRA-COMMUNITY	revocations	1 <input type="checkbox"/>	2 <input type="checkbox"/>	3 <input type="checkbox"/>	4 <input type="checkbox"/>	5 <input type="checkbox"/>	6 <input type="checkbox"/>	7 <input type="checkbox"/>	8 <input type="checkbox"/>	9 <input type="checkbox"/>	10 <input type="checkbox"/>	11 <input type="checkbox"/>	12 <input type="checkbox"/>	13 <input type="checkbox"/>	14 <input type="checkbox"/>	15 <input type="checkbox"/>																											
VO12	TAXPAYERS WHOSE BOOKKEEPING IS DONE BY THIRD PARTIES	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO13	<b>Art. 10 - n. 11 - APPLICATION OF VAT TO SUPPLY OF GOLD FROM INVESTMENT</b>	individual transactions Transferor Options 1 <input type="checkbox"/>	all operations 2 <input type="checkbox"/> withdrawal 3 <input type="checkbox"/>																																									
		Individual transactions Intermediary Option 4 <input type="checkbox"/>																																										
VO14	<b>Art. 74c - paragraph 5 - APPLICATION OF THE ORDINARY VAT FOR TRAVELING SHOWS AND MINOR TAXPAYERS</b>	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO15	VAT SYSTEM FOR CASH (art. 32-bis of Decree Law 83/2012)	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO20	SYSTEM OF ACCOUNTING FOR ORDINARY BUSINESS MINORS (art. 18, paragraph 8 of presidential decree No. 600/1973)	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO21	ORDINARY ACCOUNTING SYSTEM FOR MERCHANTS ARTS AND TRADES (art. 3, paragraph 2 of presidential decree No. 695/1996)	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO22	CALCULATION OF INCOME IN ORDINARY WAYS FOR OTHER AGRICULTURAL ACTIVITIES (art. 56-bis, paragraph 5, presidential decree No. 917/1986)	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO23	DETERMINATION OF THE AGRICULTURAL INCOME FOR AGRICULTURAL SOCIETY (art. 1, paragraph 1093, In 27/12/2006, n. 296)	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO24	CALCULATION OF INCOME FOR THE COMPANY ESTABLISHED BY FARMERS (art. 1, paragraph 1094, In 27/12/2006, n. 296)	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO25	CALCULATION OF INCOME IN THE MANNER FOR ORDINARY ACTIVITIES OF RENEWABLE ENERGY PRODUCTION (art. 1, paragraph 423, In 23/12/2005, n. 266)	Option 1 <input type="checkbox"/>	withdrawal 2 <input type="checkbox"/>																																									
VO26	REGISTRAR VAT WITHOUT SEPARATE STATEMENT OF RECEIPTS AND PAYMENTS FOR SMALLER COMPANIES (Art. 18, paragraph 5, presidential decree No. 600/1973)	Option 1 <input type="checkbox"/>																																										

OPTIONS AND REVOCATIONS

Sec. 1 - Options, waivers and revocations for the purposes of value added

Sec. 2 - Options and revocations for the purposes of income tax

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<p><b>Sec. 3 - Options and revocations for both VAT that income tax</b></p>	<p><b>VO30</b> IMPLEMENTING PROVISIONS LAW No. 398/1991 Determination of VAT and flat-rate tax</p>	<p>Option <input type="checkbox"/> 1 <input type="checkbox"/> withdrawal <input type="checkbox"/> 2 <input type="checkbox"/></p>
	<p><b>VO31</b> TRADE UNIONS AND CATEGORY OF WORKERS IN AGRICULTURE Calculation of VAT and income in the ordinary ways (Art. 78, paragraph 8, In 413/1991)</p>	<p>Option <input type="checkbox"/> 1 <input type="checkbox"/> withdrawal <input type="checkbox"/> 2 <input type="checkbox"/></p>
	<p><b>VO32</b> FARM - Calculation of VAT and income in the ordinary ways (art. 5, In 413/1991)</p>	<p>Option <input type="checkbox"/> 1 <input type="checkbox"/> withdrawal <input type="checkbox"/> 2 <input type="checkbox"/></p>
	<p><b>VO33</b> ARRANGEMENTS Packages NATURAL PERSONS CONDUCTING BUSINESS ENTERPRISE, ARTS AND TRADES Calculation of VAT and income in the ordinary ways (Art. 1, paragraphs 5-8 of Law no. 190/2014)</p>	<p>Option <input type="checkbox"/> 1 <input type="checkbox"/> withdrawal <input type="checkbox"/> 2 <input type="checkbox"/></p>
	<p><b>VO34</b> SCHEME OF TAX ADVANTAGE FOR YOUNG ENTREPRENEURS AND WORKERS IN MOBILITY (art. 27, paragraphs 1 and 2 of Decree-Law 98/2011)</p>	<p>Option <input type="checkbox"/> 1 <input type="checkbox"/> withdrawal <input type="checkbox"/> 2 <input type="checkbox"/> <input type="checkbox"/> 3 <input type="checkbox"/></p>
	<p><b>VO35</b> the wine tasting Calculation of VAT and income in the ordinary ways (Art. 1, paragraphs 502 to 505, Law no. 205/2017)</p>	<p>Option <input type="checkbox"/> 1 <input type="checkbox"/></p>
<p><b>Sec. 4 - Option and revocation for tax on entertainments</b></p>	<p><b>VO40</b> APPLICATION OF TAX ON ENTERTAINMENT IN ORDINARY WAYS (Art. 4, presidential decree No. 544/1999)</p>	<p>Option <input type="checkbox"/> 1 <input type="checkbox"/> withdrawal <input type="checkbox"/> 2 <input type="checkbox"/></p>
<p><b>Sec. 5 - Option and revocation for IRAP effects</b></p>	<p><b>VO50</b> DETERMINATION OF BASE IRAP ASSESSMENT BY THE PUBLIC ENTITIES of Legislative Decree. N. 446/1997)</p>	<p>Option <input type="checkbox"/> 1 <input type="checkbox"/> withdrawal <input type="checkbox"/> 2 <input type="checkbox"/></p>





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**PART VG**  
**JOINING THE SYSTEM PROVIDED FOR**  
**CONTROLLING AND CONTROLLED**

Mod. N.

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**PART VG Sec. 1**

- participants

Company  
the VAT compensation

<b>VG1</b>	<b>OR ENTITY PARENT</b>		COMPANY THAT HAS THE CONTROL		effective	1	day	month	year
	VAT number	2	Percentage of Ownership	3					

<b>VG2</b>	<b>SUBSIDIARY COMPANIES</b>		COMPANY THAT HAS THE CONTROL		Date Effective Date	1	day	month	year
	VAT number	2	Entrance	3		Spill	4		

<b>VG3</b>	COMPANY THAT HAS THE CONTROL		Percentage of Ownership	6	Subject abroad	7
	VAT number	5				

<b>VG4</b>	COMPANY THAT HAS THE CONTROL		Percentage of Ownership	6	Subject abroad	7
	VAT number	5				

<b>VG5</b>	COMPANY THAT HAS THE CONTROL		Percentage of Ownership	6	Subject abroad	7
	VAT number	5				

**Sec. 2 - participants**

Company  
the control chain but not  
to  
VAT compensation

<b>VG6</b>	COMPANY THAT HAS THE CONTROL		Percentage of Ownership	4	waiver	5	Subject abroad	6	Effective date	1	day	month	year
	VAT number	2											

<b>VG7</b>	COMPANY THAT HAS THE CONTROL		Percentage of Ownership	4	waiver	5	Subject abroad	6	Effective date	1	day	month	year
	VAT number	2											

<b>VG8</b>	COMPANY THAT HAS THE CONTROL		Percentage of Ownership	4	waiver	5	Subject abroad	6	Effective date	1	day	month	year
	VAT number	2											

**Sec. 3 - withdrawal**

<b>VG8</b>	COMPANY THAT HAS THE CONTROL		Percentage of Ownership	4	waiver	5	Subject abroad	6	Effective date	1	day	month	year
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