



LIQUIDATION COMMUNICATION  
VAT PERIODICALS

# COMMUNICATION PERIODIC VAT LIQUIDATIONS

<p><b>Information on the processing of personal data pursuant to art. 13 of Legislative Decree no. 196 of 2003 in personal data protection matter</b></p>	<p>With these information the Agency uses the collected data such as <b>Enter</b> and <b>I am</b> rights recognized to the interested party. In fact, Legislative Decree no. 196/2003, "Code of personal data protection", provides for a system of guarantees to protect the processing carried out on personal data is collected.</p>
<p><b>Purpose of the processing</b></p>	<p>The data provided with this form will be processed by the Revenue Agency exclusively for the purposes of liquidation, assessment and collection of taxes.</p> <p>The acquired data may be communicated to public or private entities only in the cases provided for by the provisions of the Personal Data Protection Code (art. 19 of Legislative Decree no. 196 of 2003). They may also, be published in accordance with the procedures set out in the combined provisions of articles 69 of Presidential Decree no. 600 of 29 September 1973, as amended by Law No. 133 of 6 August 2008 and 66-bis of Presidential Decree No. 633 of October 26, 1972.</p>
<p><b>Data transfer</b></p>	<p>The requested data must be provided in order to take advantage of the effects of the provisions in VAT matter.</p> <p>Providing false information may result in administrative or, in some cases, criminal sanctions.</p>
<p><b>Treatment methods</b></p>	<p>The acquired data will be processed mainly using computerised methods and with fully compliant logic corresponding to the purposes to be pursued, also through checks with other data in the possession of the Agency Revenue or other subjects, in compliance with the security measures provided for by the Code on protection of personal data.</p> <p>The form can be delivered to intermediary bodies identified by law (tax assistance centres, trade associations, professionals) who will process the data exclusively for the purpose of transmission of the model to the Revenue Agency.</p>
<p><b>Data Controller</b></p>	<p>The Revenue Agency and the intermediaries, the latter for the sole transmission activity, according to what provided for by Legislative Decree no. 196/2003, assume the qualification of "owner of the processing of personal data" when the data becomes available to them and under their direct control.</p>
<p><b>Responsible of the treatment</b></p>	<p>The data controller may avail himself of persons appointed as "responsible". In particular, the Agency of Entrate uses, as external data processing manager, Sogei Spa, a technological partner which is responsible for managing the information system of the Tax Registry.</p> <p>The list of those responsible is available at the Revenue Agency.</p> <p>Intermediaries, where they avail themselves of the right to appoint managers, must disclose the data identifiers to the interested parties.</p>
<p><b>Rights of the interested party</b></p>	<p>Without prejudice to the procedures already provided for by the sector legislation for the communications of data changes and for the integration of the declaration and/or communication models to the interested party (art. 7 of Legislative Decree no. 196 of 2003) You can access your personal data to verify their use or, if necessary, to correct or update them within the limits established by law, or to cancel them or oppose their processing, if processed in violation of law.</p> <p>These rights may be exercised by making a request to:</p> <ul style="list-style-type: none"> <li>• Revenue Agency, via Cristoforo Colombo 426 c/d – 00145 Rome.</li> </ul>
<p><b>Consent</b></p>	<p>The Revenue Agency, as a public body, does not have to acquire the consent of the interested parties for process their personal data.</p> <p>Intermediaries do not have to obtain the consent of the data subjects for the processing of data as it is provided by law</p>

It comes in the general data information

all treatment for above.





# COMMUNICATION PERIODIC VAT LIQUIDATIONS

## INSTRUCTIONS FOR COMPILING

The articles of law referred to in the instructions for the communication model of periodic VAT liquidation data (hereinafter "Communication") refer to the Presidential Decree of 26 October 1972, no. 633, and subsequent amendments, unless otherwise specified.

### PREMISE

The obligation to submit the Communication was established for VAT taxable persons in application of the provisions contained in art. 21-bis of Legislative Decree 31 May 2010, n. 78, converted, with amendments, by Law 30 July 2010, n. 122, introduced by art. 4, paragraph 2, of the legislative decree of 22 October 2016, n. 193, converted, with amendments, by law December 1, 2016, no. 225.

In this form the taxpayer must indicate the summary accounting data of the periodic tax payments made pursuant to art. 1, paragraphs 1 and 1-bis, of Presidential Decree 23 March 1998, n. 100, as well as art. 73, first paragraph, letter e), and 74, fourth paragraph.

The Communication is also presented in the event of liquidation with credit surplus.

Taxable persons who are not required to submit the annual VAT declaration or to carry out periodic payments are exempt from submitting the Communication, provided that, during the year, the following do not cease to apply:

the aforementioned exemption conditions.

The obligation to send the Communication does not apply in the absence of data to be indicated, for the quarter, in the VP table (for example, taxpayers who have not carried out any transaction, neither active nor passive, in the reference period). The obligation, however, exists in the event that it is necessary to provide evidence of the carry-over of a credit from the previous quarter. Therefore, if no credits to be carried-over emerge from the previous quarter, in the absence of other data to be indicated in the VP table, the taxpayer is exempt from submitting the Communication.

In the event of separate determination of the tax in the presence of multiple activities, the taxable persons submit a single summary communication for each period.

Failure to communicate, incomplete or incorrect communication of periodic liquidation data is punishable by an administrative sanction ranging from 500 to 2,000 Euros. The sanction is reduced by half if the transmission is carried out within fifteen days following the established deadline, or if, within the same period, the correct transmission of the data is carried out (art. 11, paragraph 2-ter, of the legislative decree of 18 December 1997, n. 471).

### MODEL STRUCTURE

The model consists of:

- frontispiece, composed of two pages;
- module, composed of the VP framework.

### MODEL AVAILABILITY

The Communication form and the related instructions are made available free of charge in electronic format and can be downloaded from the website of the Revenue Agency [www.agenziaentrate.gov.it](http://www.agenziaentrate.gov.it) or from the website of the Ministry of Economy and Finance of Finance [www.finanze.gov.it](http://www.finanze.gov.it).

### TERMS AND CONDITIONS OF SUBMISSION

The Communication form must be submitted exclusively electronically, directly by the taxpayer or through authorized intermediaries as per art. 3, paragraphs 2-bis and 3, of Presidential Decree 22 July 1998, n. 322.

The form must be submitted by the last day of the second month following each quarter. The Communication relating to the second quarter is submitted by 16 September and that relating to the last quarter is submitted by the last day of February.

If the deadline for submitting the Communication expires on a Saturday or a public holiday, it is extended to the first next weekday.

To correct any errors or omissions, it is possible to submit a new Communication, replacing the previous one, before submitting the annual VAT declaration. Subsequently, the correction must take place directly in the annual declaration (see resolution no. 104/E of 28 July 2017).

If multiple Communications are submitted for the same period, the latest one replaces the previous ones.

### TELEMATIC PRESENTATION

As regards the methods of enabling direct electronic submission and submission through authorised intermediaries, please refer to the relevant instructions provided in the specific section of the Revenue Agency website.

## NOTICE OF COMPLETION OF ELECTRONIC SUBMISSION

The receipt of the electronic transmission of the Communication data is made available in the appropriate section of the authenticated area of the Revenue Agency website as well as in the Consultation section of the authenticated area of the "Invoices and Fees" web interface.

In relation to the verification of the timeliness of the Communications submitted electronically, the following are considered timely: Communications transmitted within the prescribed time limits, but rejected by the telematic service, provided they are retransmitted within five days following the date contained in the communication from the Revenue Agency certifying the reason for the rejection (see circular of the Ministry of Finance - Revenue Department no. 195 of 09.24.1999).

## SPECIAL CASES OF PRESENTATION

### TAXPAYERS WITH QUARTERLY LIQUIDATIONS

Taxpayers who make quarterly liquidations, pursuant to art. 7 of Presidential Decree 14 October 1999, no. 542, must also submit the Communication for the fourth calendar quarter, without taking into account any adjustment and balancing operations to be carried out at the time of the annual declaration (for example, definitive calculation of the pro rata).

However, the payment of the VAT due for this quarter must be made, including 1% interest, at the time of the annual adjustment, within the ordinary payment deadline provided for the annual declaration. Therefore, these taxpayers, in the Communication relating to the fourth quarter, do not have to fill in lines VP11, VP12 and VP14.

These lines, with the exception of VP12, must be filled in by subcontractors who carry out quarterly liquidations of referred to in art. 7 of the Presidential Decree of 14 October 1999, n. 542, and who have availed themselves of the facilitating provisions referred to in art. 74, paragraph 5. In particular, the latter subjects must indicate in line VP11 any special tax credits used for reduce the amount to be paid in relation to subcontracting operations. In this case, in line VP14, column 1, any amount to be paid by the deadline of 16 February must be indicated.

Finally, the taxpayers referred to in art. 74, paragraph 4, must pay the VAT due for the fourth quarter within the ordinary deadline (16 February). Consequently, taxpayers who carry out quarterly liquidations pursuant to art. 7 of the Presidential Decree of 14 October 1999, n. 542, both pursuant to art. 74, paragraph 4, must complete two separate forms of the VP table relating to the fourth quarter.

### TAXPAYERS WITH SEPARATE ACCOUNTS

Taxpayers who have carried out multiple activities for which they have kept, by legal obligation or by choice, the accounts separate pursuant to art. 36, must fill in a single form of the VP table summarizing all the activities managed with separate accounting for the reference month or quarter.

In the event that among the aforementioned activities there is one for which exemption from submitting the annual VAT declaration and, consequently, this Communication is provided, the data of the latter activity must not be included. in the Communication to be submitted in relation to other activities for which the reporting obligation is required.

#### A) Taxpayers with the same periodicity (monthly or quarterly)

Such taxpayers must submit the Communication summarizing in the form relating to each period (month or quarter) all the activities for which the subject keeps separate accounts.

#### B) Taxpayers with different periodicity (both monthly and quarterly)

The taxpayer who makes both monthly and quarterly periodic payments for the various activities carried out must, by way of in general, submit the Communication with separate forms (monthly and quarterly) with reference to the respective liquidations.

In the specific case of anticipation, for tax compensation purposes, of the quarterly periodic liquidation coinciding with that relating to the third month of each calendar quarter (March, June, September and December for taxpayers only) referred to in art. 74, paragraph 4), the Communication must be submitted summarizing in a single form the periodic liquidation relating to the third month and that relating to the quarter referring to all the activities carried out, indicating both periods in the corresponding boxes (example: joint liquidation for the month of March - first quarter, indicate the value "03" in the "Month" box and "1" in the "Quarter" box of line VP1).

The described compilation method also concerns the Communication presented by the controlling commercial entity or company, containing the data of the periodic VAT liquidation for the entire group which includes both entities or companies required to make monthly liquidations and entities or companies required to make quarterly liquidations.

## CARRYING OVER VAT CREDIT DURING THE YEAR

Those who make both monthly and quarterly settlements, in the case of VAT credit to be carried forward as a deduction from one period to another, must observe the sequence reported below (referring, for example, only to the first quarter of the year):

- 1) credit resulting from the form relating to the month of January (from line VP14, column 2): to be reported as a deduction in the form it relating to the month of February (on line VP8);
- 2) credit resulting from the form relating to the month of February: to be reported as a deduction in the form relating to the month of March;
- 3) credit resulting from the form relating to the month of March: to be reported as a deduction in the form relating to the 1st quarter;
- 4) credit resulting from the form relating to the first quarter: to be reported as a deduction in the form relating to the month of April (to be fill in the following communication).

The same sequence also applies with reference to the subsequent months and quarters of the year.

In the case already illustrated of anticipation of the quarterly periodic liquidation coinciding with that relating to the third month of each calendar quarter, for the purposes of determining the carry-forward of the VAT credit during the year it is necessary to refer to the credits indicated in points 3-4 of the sequence illustrated above.

In fact, for example, the credit resulting in line VP14 of the March/1st quarter form must then be reported in line VP8 of the form relating to the month of April (to be filled in in the subsequent Communication).

### TAXPAYERS WITH THIRD PARTY ACCOUNTING

Taxpayers who have entrusted their accounting to third parties can make monthly VAT settlements with reference to the operations carried out in the second preceding month.

Therefore, for example, in the case of liquidation relating to the month of May (to be carried out by 16 June), such taxpayers must indicate:

- for the period, the value "05" in the month box;
- in row VP2 the amount of active transactions carried out in the month of April (recorded or subject to registration);
- in row VP3 the amount of purchases recorded in the same month of April.

### BANKRUPTCY RECOGNITION AGENTS AND LIQUIDATION COMMISSIONERS

The bankruptcy trustee and the liquidator (in the case of compulsory administrative liquidation) must submit the Communication only if in the reference period (month or quarter) they have registered taxable transactions for which they are required to carry out periodic liquidations pursuant to art. 74 bis, second paragraph. Therefore, the Communication must be submitted only for the periods for which the corresponding periodic liquidations have been carried out.

### COMMUNICATION OF THE BODIES OR COMPANIES ADHERING TO THE LIQUIDATION PROCEDURE OF GROUP VAT

The controlling entity or commercial company and the controlled entities or commercial companies that participate, for the period of the year to which the Communication refers, in the group VAT liquidation procedure pursuant to the last paragraph of art.

73, must submit their Communications individually by indicating the VAT number of the parent company in the field "VAT number of the parent company (group VAT settlement)", in the "General data" section of the cover page, and indicating the amounts due.

debit or credit transferred in the reference period respectively in column 1 or column 2 of row VP14. It must

instead, the completion of lines VP7, VP8, VP9 and VP13 should be omitted.

These methods of filling in remain valid for the period in which the declaring entity or company participates in the group VAT liquidation procedure; however, for the periods following the exit from the aforementioned liquidation procedure, the communication must be filled in similarly to ordinary taxpayers. Furthermore, the field "VAT number of the parent company (group VAT liquidation)" must not be filled in if the entity or company has not participated in the group VAT liquidation for the entire period covered by the Communication. For example, in the case of a company with quarterly liquidations that exits the group VAT liquidation in the month of May, the Communication relating to the second quarter must report in the "Last month" field on the front page, the value "03" and the field "VAT number of the parent company (group VAT settlement)" must not be filled in. In subsequent communications, the field "Last month" must not be filled in.

### PERIODIC COMMUNICATION FOR THE GROUP

In addition to its own Communication, the controlling entity or commercial company must also submit a periodic Communication by ticking the "Group liquidation" box on the front page without filling in the "VAT number of the controlling company (group VAT liquidation)" field. In this Communication, containing the data of the periodic VAT liquidation for the entire group, the "Subcontracts" and "Exceptional events" boxes in row VP1 do not need to be filled in and rows VP2 do not need to be filled in, VP3, VP10, VP11 e VP12 del quadro VP.

In this case, the controlling entity or company must indicate:

- in row VP4, the total amount of VAT debts transferred for the period by all subjects adhering to the group VAT settlement, including any interest transferred by subjects with quarterly settlements (row VP14, column 1);
- in row VP5, the total amount of VAT credits transferred for the period by all the subjects adhering to the liquidation of the group VAT (row VP14, column 2).

It should be noted that, in the specific case of controlled entities or companies that left the group after 27 December (the final deadline established for the payment of the VAT advance), for example following the incorporation of a company controlled by part of a company external to the group, in the Communication relating to the last liquidation of the year that the controlling entity or company must present for the group, line VP13 must be filled in net of the portion of the advance payment owed by the same for the controlled company that left the group and in the "Last month" field in the "General data" section of the cover page, code 99 must be indicated.

As regards the Communication relating to the 4th quarter, the parent company does not have to include the data relating to the balances (debit or credit) concerning entities or companies with quarterly liquidations, pursuant to art. 7 of the Presidential Decree of 14 October 1999, n. 542, as the latter are included in the annual declaration.

### TAXPAYERS WITH EXTRAORDINARY TRANSACTIONS OR OTHER SUBSTANTIAL TRANSFORMATIONS SUBJECTIVE (MERGERS, SPLITS, BUSINESS TRANSFERS, CONFERRALS, ETC.)

#### Extraordinary operation or transformation occurred during the quarter covered by the Communication

1) In the event that the transferor (incorporated or split company, transferor, transferor or donor) has become extinct as a result of the extraordinary transaction or transformation, the transferee (incorporating or beneficiary company, transferee, transferee or donee) must submit two separate Communications:

- the first containing the data of the liquidations carried out by the subject himself in the quarter to which the Communication refers;
- the second containing the data of the liquidations carried out by the assignor in the fraction of the quarter to which the Communication refers and up to the last liquidation carried out before the extraordinary operation or transformation; in this Communication, the data relating to the incorporated, split, transferring entity, etc. must be indicated in the section reserved for the taxpayer, while in the box reserved for the declarant, the data of the entity resulting from the transformation must be indicated, reporting the value 9 in the box relating to the position code.

2) However, in the event that the transferor has not become extinct as a result of the extraordinary operation or transformation, the Communication must be presented:

- by the entitled party, if the extraordinary operation or transformation has entailed the transfer of the debt or the VAT credit; this subject will therefore present two separate Communications according to the methods indicated in point 1). Consequently, the transferor does not have to submit the Communication relating to the activity in question of the extraordinary operation;
- by each of the subjects involved in the operation, if the extraordinary operation or transformation has not entailed the transfer of VAT debt or credit in relation to the transactions carried out by each of them in the quarter to which the Communication refers.

In the event that the party entitled reports the credit accrued by the party in line VP8 of its Communication in the last periodic liquidation, the box "Extraordinary transactions" must be ticked in line VP1 of the VP table. This box must also be checked if the party entitled reports a share or the entire amount in line VP9 amount of credit emerging from the annual VAT declaration of the assignor, relating to the previous year the one indicated on the frontispiece, transferred, in whole or in part, following the extraordinary operation.

#### **Extraordinary operation or transformation which occurred in the period between the 1st day of the month following the quarter and the date of submission of the Communication**

In this case, the Communication relating to the operations carried out by the assignor during the entire previous quarter must always be presented by the assignor if the assignor has become extinct.

effect of the extraordinary operation, following the procedures indicated in point 1) and provided that the fulfillment has not been directly paid by the latter subject before the extraordinary operation or transformation.

In the event, however, that the extraordinary transaction does not result in the extinction of the transferor, each subject participating in the operation will independently fulfill the obligation relating to the liquidations carried out in the entire quarter to which the Communication refers and the transfer or otherwise of the VAT debt or credit as a consequence of the extraordinary operation will be relevant only for the purposes of the Communication to be presented in the subsequent period, according to the methods indicated in point 2).

## **NON-RESIDENT SUBJECTS**

### **Tax Representative**

The tax representatives of non-resident subjects, appointed pursuant to art. 17, third paragraph, are required to submit the Communication indicating the data of the liquidations carried out in the quarter to which it refers and indicating the office code 6 in the declaring box.

### **Non-resident subjects identified directly**

Non-resident subjects identified directly in Italy pursuant to art. 35-ter are required to submit the Communication with reference to the operations carried out by them during the quarter.

### **Entities who operated through a tax representative during the quarter as well as identifying themselves directly**

In all cases in which a non-resident subject has carried out, in the same quarter but obviously in different periods of the same, operations relevant for VAT purposes in Italy either through a tax representative or by identifying themselves directly, a single Communication must be submitted by the subject (tax representative or non-resident subject) directly identified) operating on the date of its submission.

### **Permanent establishment**

In the presence of a permanent establishment in Italy of a non-resident entity, a Communication must be submitted with reference to the data of the operations attributable to it carried out in the quarter. In this case, the charge code 1 must be indicated in the declarant box.

## **FRONT PAGE**

### **GENERAL DATA**

#### **Tax year**

Indicate the calendar year to which the Communication refers.

#### **VAT number**

Indicate the VAT number of the taxable person.

#### **VAT number of the parent company (group VAT settlement)**

If the Communication is submitted by a commercial entity or company that has availed itself of the group VAT liquidation procedure referred to in the last paragraph of art. 73 in the quarter, indicate the VAT number of the controlling entity or company (also in the Communication submitted by the latter entity for its individual position). The field must be also filled in if the entity or company with monthly periodic payments has opted out of VAT liquidation of the group in the second or third month of the trimester.

#### **Last month**

In the event of a subsequent lack of the requirements to use the group VAT liquidation procedure, indicate the last month of control (example "02" for the month of February). Please remember that the subsequent lack of the requirements for

availing of the group liquidation takes effect starting from the periodic liquidation relating to the month or quarter in which it occurred (for example, the company over which control ceases during the month of May, must indicate, if it makes monthly payments, the number "04" in the Communication relating to the second quarter of the year, since the control is considered to be exercised until the month of April; if instead it carries out quarterly liquidations, it must indicate in the Communication relating to the second quarter of the year the number "03", as the control is considered to have ceased with the first trimester).

In the specific case of incorporation during the year of the controlling entity or company by a company external to the group VAT, if the group VAT liquidation procedure is interrupted following the incorporation of the same, both in the Communication of the incorporated controlling entity or company (presented by the incorporating company) and in those of the controlled entities or companies, the number corresponding to the month to which the last periodic monthly or quarterly group liquidation refers must be indicated (e.g. date of incorporation of the controlling entity 15 May - last month of control to be indicated: "04" if monthly, "03" if quarterly); instead, if the procedure continues for the entire tax year with separate accounting from that of the incorporating entity, "13" must be indicated in each Communication of the incorporated entity or controlling company, presented by the incorporating entity (see ministerial resolution 363998 of 26 December 1986).

In the event that the controlled entity or company has left the group after the advance payment, code 99 must be indicated in the "Last month" field. The portion of the advance payment that the parent company has re-credited to the subsidiary must be indicated in line VP13. of the Communication referring to the latter subject. With reference to this case, for the compilation of the Communication presented by the parent company for the group, see the instructions in the paragraph "Periodic Communication for the Group".

#### **Group Liquidation** Tick the box

if the Communication refers to the liquidation of the group's VAT.

#### **Declarant**

This box must be filled in only if the declarant (the person who signs the Communication) be a person other than the taxpayer to whom the Communication refers.

#### **Tax ID code**

Indicate the tax code of the natural person declaring the communication.

#### **Charge code**

Indicate the declarant's charge code by taking it from the table available in the instructions for the annual VAT form.

#### **Tax code of the declaring company**

In cases where the declarant is a company that presents the Communication on behalf of another taxpayer, this field must also be filled in, indicating in this case, in the appropriate space, the position code corresponding to the relationship between the declarant company and the taxpayer. This case includes, for example, the company appointed as tax representative by a non-resident subject, pursuant to art. 17, third paragraph, the company that indicates the position code 9 as beneficiary company (of a split-off company) or as incorporating company (of an incorporated company), the company that presents the Communication in its capacity as the taxpayer's business representative.

#### **Business**

The signature must be placed in the appropriate box, in legible form, by the taxpayer or by the person representing him legal or business, or by one of the other declaring entities indicated in the "Appointment codes" table.

#### **Commitment to electronic submission** The box

must be filled in and signed only by the person transmitting the Communication.

Enter the code "1" in the "Commitment to submit" box if the Communication was prepared by the taxpayer or the code "2" if the Communication was prepared by the person sending it.

The person in charge must:

- enter your tax code;
- report the date (day, month and year) of the commitment to transmit the Communication;
- affix your signature.

## **VP TABLE - PERIODIC VAT LIQUIDATIONS**

### **Module**

For each periodic liquidation, a separate form of this Communication must be filled in, by filling in the "Mod. N." field located at the top right in the VP table. Therefore, taxpayers who:

- monthly periodic payments only, must fill out a form for each month of the quarter;
- exclusively quarterly periodic liquidations, must complete a single form for the quarter;
- both monthly and quarterly settlements (in case of separate accounting), must fill out a form for each month and a form for the quarter (in the specific case of anticipation, for tax compensation purposes, of the quarterly periodic liquidation coinciding with that relating to the third month of each calendar quarter, please refer to the instructions in point B) of the paragraph "Taxpayers with separate accounts").

### **Reference period** The

taxpayer must indicate in **columns 1 and 2 of row VP1** the month (values from 1 to 12) or the quarter (values from 1 to 4) to which the tax return applies. each module of the Communication refers to.

Taxpayers who carry out quarterly liquidations, pursuant to art. 7 of the Presidential Decree of 14 October 1999, n. 542, must indicate in column 2 the value "5" with reference to the fourth solar quarter.

In the specific case of anticipation, for tax compensation purposes, of the quarterly periodic liquidation coinciding with that relating to the third month of each calendar quarter, both of the aforementioned columns must be filled in according to the indications provided in point B) of the paragraph "Taxpayers with separate accounts".

#### Subcontracts

Check the box only if the taxpayer has availed himself of the benefits provided for by art. 74, paragraph 5 (subcontracts).

#### Exceptional events

The box is reserved for those subjects who, being entitled to it, have benefited for the reference period, for VAT purposes, of the tax breaks provided for by specific regulatory provisions issued following natural disasters or other exceptional events. In this case, the following must be indicated:

- **code 1**, by individuals who,

carrying out an entrepreneurial, commercial, artisanal or otherwise economic activity,

or a free art or profession, and having refused extortionate requests or, in any case, not having complied with them, suffer damage to movable or immovable property in the territory of the State as a consequence of criminal acts committed, even outside of an association bond, for the pursuit of an unjust profit. For the victims of the aforementioned

extortion demands, art. 20, paragraph 2, of law 23 February 1999, n. 44, has provided for the three-year extension of the terms of deadline for tax obligations falling within one year from the date of the damaging event;

- **code 9**, for all other exceptional events.

#### Extraordinary operations

To complete this box, please refer to the instructions in the paragraph "Taxpayers with extraordinary transactions or other substantial subjective transformations (mergers, demergers, business transfers, contributions, etc.)".

This box must also be ticked in the event that, following the interruption of the group VAT settlement during the year, the controlling entity or company reports in line VP8 any credit surpluses transferred to the group and not offset used as a deduction in their subsequent periodic liquidations.

#### Tax settlement

The amounts, to be reported taking into account the variations carried out pursuant to art. 26, must be indicated in cents of euro by rounding the amount to the second decimal place upwards if the third digit is equal to or greater than 5, or downwards if it is less than 5.

#### Line VP2 - Total active operations

Indicate the total amount of active transactions (sales of goods and provision of services) net of VAT, carried out in the reference period, including those with deferred taxability, relevant for VAT purposes (taxable, non-taxable, exempt, etc.) recorded in the register of issued invoices or in the register of fees or in any case subject to registration, for exclusion of those exempt made by the subjects who have availed themselves of the exemption from the obligations referred to in art. 36-bis (instead, the exempt transactions referred to in points 11, 18 and 19 of article 10 must be indicated, for which the obligation to issue invoices and register remains in any case in force).

It should also be noted that this line must also include transactions that are not subject to the tax due to the lack of the territorial prerequisite referred to in Articles 7 to 7-septies for which the issuing of an invoice is mandatory based on the provisions contained in Article 21, paragraph 6-bis.

The line must also include the taxable amount relating to the active transactions for which the tax, based on specific provisions, is due by the transferee.

#### Line VP3 - Total passive operations

Indicate the total amount of domestic, intra-Community and import purchases relating to goods and services resulting from the import invoices and customs bills, net of VAT, recorded in the reference period in the register

of the purchases referred to in art. 25, or on other registers provided for by provisions regarding particular regimes. The following lines must be entered in the line: including, also, purchases with deferred taxability, as well as those with non-deductible VAT.

It should be noted that the line also includes non-taxable intra-Community purchases pursuant to art. 42, paragraph 1, of Legislative Decree no. 331 of 1993 (including those made without payment of the tax using the ceiling pursuant to art. 2, paragraph 2 of Law No. 28 of 18 February 1997), as well as those referred to in Article 40, paragraph 2, of the same Legislative Decree (Community triangular with intervention of the national operator as transferee-transferor).

**ATTENTION** The tax relating to particular types of transactions for which the same, based on specific provisions, is owed by the transferee (e.g. intra-Community purchases, art. 17, paragraphs 2, 5, 6 and 7 and art. 17-ter if the relevant tax has participated in the periodic liquidation), or by subjects operating in particular sectors of activity for the commissions paid by them (e.g. art. 74, first paragraph, letter e), art. 74-ter, paragraph 8), must be included, as VAT due, in **line VP4** and, as VAT deducted, in **line VP5**.

*This method of compilation also applies to imports of gold material and semi-finished gold products and imports of pure silver for which the tax is not paid at customs, but paid by simultaneous annotation of the customs bill in the registers referred to in Articles 23 (or 24) and 25.*

**Line VP4 - VAT due**

Indicate the amount of VAT due, relating to the transactions carried out in the reference period, for which the tax became due, or relating to transactions carried out previously for which the tax became due in the same period.  
period, recorded in the register of issued invoices or of the consideration or in any case subject to registration.

**Line VP5 - VAT deducted**

Indicate the amount of VAT relating to registered purchases for which the right to deduction is exercised for the reference period. The line must also indicate the tax relating to purchases made by subjects who avail themselves of the VAT cash regime pursuant to art. 32-bis of Legislative Decree no. 83 of 2012, registered in previous periods, for which the right to deduction is exercised.  
verified the right to the deduction. The related taxable amount does not have to be reported in line VP3 as it is already indicated in the Communication of the purchase registration period.

**Taxpayers who adopt special tax determination regimes**

Taxpayers who adopt, by legal obligation or by option, special criteria for determining the tax due or deductible (for example special agricultural regime, agritourism, etc.) must indicate in line VP4 (VAT due) and in line VP5 (deducted VAT) the tax resulting from the application of the special regime to which you belong. In cases where the particular regime adopted does not provide for the deduction of the tax (for example, the regime for used goods), line VP5 must not be filled in in relation to the transactions to which this regime applies.

The credit resulting from the adjustment of the deduction in favour in the event of a transition from the special agricultural regime referred to in Article 34 to the ordinary regime must be included in line VP5 (deducted VAT).

**Line VP6 - VAT due or credit**

Indicate in **column 1** the amount of the difference between lines VP4 and VP5 if this difference is positive. Otherwise, report in **column 2** the absolute value of the aforementioned difference.

**Line VP7 - Debt previous period not exceeding 25.82 euros**

Indicate any amount due that was not paid in the previous period as it did not exceed 25.82 euros.

**Line VP8 - Previous period credit**

Indicate the amount of VAT credit computed as a deduction, resulting from the previous liquidation of the same calendar year (without considering the credits requested for reimbursement or compensation by submitting the VAT TR form).

It should be noted that the line cannot be filled in by the subjects who participated in the group VAT liquidation of referred to in Article 73 for the reference period (VP1).

**Line VP9 - Previous year credit**

Indicate the amount of the offsettable VAT credit, pursuant to Legislative Decree no. 241/1997, which is deductible in the liquidation of the period, resulting from the annual declaration of the previous year, net of the portion already deducted in the liquidations of the previous periods of the same calendar year.

In the specific case in which the taxpayer intends to "exclude" from the VAT accounting (for compensation via form F24) a part or the entire amount of the offsettable VAT credit resulting from the declaration of the previous year, already previously indicated in line VP9 and not yet used, he must complete line VP9 of this Communication reporting the amount of the credit to be excluded preceded by the minus sign.

This line must also indicate the credit requested for reimbursement in previous years for which the competent Office has formally denied the right to reimbursement for the portion of the same used (following authorization from the Office) at the office of periodic liquidation (see Presidential Decree 10 November 1997, n. 443 and circular n. 134/E of 28 May 1998).

It should be noted that the line cannot be filled in by the subjects who participated in the group VAT liquidation of referred to in Article 73 for the reference period (VP1).

**Line VP10 - EU Car Payments**

Indicate the total amount of payments relating to the tax due for the first internal sale of motor vehicles in previously the object of intra-Community purchases made using the specific tax codes established by resolution no.

337 of 21 November 2007. In particular, payments relating to transfers which occurred in the reference period must be indicated (row VP1), even if made in previous periods.

**Line VP11 - Tax Credits**

Indicate the amount of the specific tax credits used in the reference period to offset the payment, excluding those whose compensation occurs directly in the F24 form.

**Line VP12 - Interest due for quarterly settlements**

Indicate the amount of interest due, equal to 1%, calculated on the amounts to be paid pursuant to art. 7 of Presidential Decree 14 October 1999, n. 542, relating to the quarterly settlement.

This line does not have to be filled in by quarterly taxpayers as per the aforementioned art. 7, relating to the 4th quarter (see paragraph "Taxpayers with quarterly payments").

**Line VP13 - Deposit due**

Indicate the amount of the advance payment due, even if not actually paid. The line must be filled in by taxpayers obliged to pay the advance payment pursuant to art. 6 of Law 29 December 1990, n. 405, and subsequent amendments. If the amount of the advance payment is less than €103.29, the payment must not be made and therefore

No amount should be indicated in the line.

The **method box** must be filled in by indicating the code relating to the method used to determine the advance payment: • "1" historical;

• "2" forecast;

• "3" analytical -

actual; • "4" entities

operating in the sectors of telecommunications, water supply, electricity, collection and disposal.

chin waste, etc.

It should be noted that in the case of a controlled entity or company participating in the group VAT liquidation, having left the group after the date of 27 December (final deadline established for the payment of the VAT advance) following, for example, incorporation by an external company, the credit deriving from the amount of the advance payment owed by the controlling entity or company for the incorporated controlled entity or company must also be included in this line of the Communication of the incorporating company relating to the month of December.

**Line VP14 - VAT to be paid or credited**

Indicate in **column 1** the amount of VAT to be paid (even if not paid as it does not exceed 25.82 euros), or to be transferred to the controlling entity or company in the case of an entity or company that adheres to the group VAT settlement, equal to the result of the following formula, if positive:

$$(VP6, \text{ col. 1} + VP7 + VP12) - (VP6, \text{ col. 2} + VP8 + VP9 + VP10 + VP11 + VP13, \text{ col. 2})$$

In **column 2** indicate the amount of VAT to be credited, or to be transferred to the controlling entity or company in the case of an entity or company that adheres to the group VAT settlement, equal to the result of the following formula, if positive:

$$(VP6, \text{ col. 2} + VP8 + VP9 + VP10 + VP11 + VP13, \text{ col. 2}) - (VP6, \text{ col. 1} + VP7 + VP12)$$

Please note that this line does not need to be filled in by quarterly taxpayers as per art. 7 of Presidential Decree 14 October 1999, n. 542, relating to the 4th quarter (see paragraph "Taxpayers with quarterly payments").