

VAT FORM 74-BIS

DECLARATION OF TRANSACTIONS CARRIED OUT DURING THE FRACTION OF THE YEAR PRECEDING THE JUDICIAL LIQUIDATION OR COMPULSORY ADMINISTRATIVE LIQUIDATION

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.
Data conferment	The requested data must be compulsorily provided in order to submit the VAT 74-bis form. 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 found in the exercise of public powers connected with the performance of the aforesaid activities (liquidation, assessment and collection) vested in the Revenue Agency (Art. 6(1)(e) of the Regulation), in accordance with the provisions of the sectoral legislation. Presidential Decree no. 322 of 22 July 1998 lays down the procedures for submitting declarations relating to income tax, regional tax on production activities and value added tax, pursuant to Article 3(136) of Law no. 662 of 23 December 1996.
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 be processed by the persons designated by the Data Controller as Data Processors, i.e. the persons authorised to process personal data who work under the direct authority of the Data Controller or the Data Processor. Apart from these cases, your data will not be disclosed, nor will it be communicated to third parties; however, if necessary, it may be communicated: <ul style="list-style-type: none"> – to subjects to whom the communication of the data must be made in fulfilment of an obligation provided for by law, by a regulation, by a general administrative act or by Community legislation, or to comply with an order of the judicial authority; – to other possible third parties, should the communication be necessary for the protection of the Agency in judicial proceedings, in compliance with the provisions in force on the protection of personal data.
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, Via Giorgione 106 – 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, for this reason Sogei S.p.A. is the entity responsible for data processing according to art. 28 of EU Regulation 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 non-existence of the data provided, including by consulting the Consultation area of the Revenue Agency's website. The rights provided for in Articles 15 et seq. of the Regulation may be exercised alternatively through: <ul style="list-style-type: none"> – web application available in the reserved area of the Revenue Agency's website – a special form in the free area of the Revenue Agency's website which guides the user through the various stages of drafting the application – ordinary or registered mail with return receipt to the address Via Giorgione 106 - 00147 Rome – e-mail to the dedicated mailboxes entrate.updp@agenziaentrate.it or entrate.dpo@agenziaentrate.it – certified electronic mail at eserciziodiritti@pec.agenziaentrate.it. Should the data subject consider that the processing has not been carried out in compliance with the Regulation and with Legislative Decree 196/2003, he/she may refer the matter to the Personal Data Protection Authority, pursuant to Article 77 of the same Regulation. Further information on your rights regarding the protection of personal data can be found 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.

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VAT 74-BIS FORM

DECLARATION OF TRANSACTIONS CARRIED OUT DURING THE FRACTION OF THE YEAR PRECEDING THE JUDICIAL LIQUIDATION OR COMPULSORY ADMINISTRATIVE LIQUIDATION

	YEAR	COMPETENT OFFICE	TYPE OF RETURN
			Correction of existing return <input type="checkbox"/>
TAXPAYER'S DATA	VAT NUMBER		
	E-mail address	TELEPHONE OR MOBILEPHONE dialling code number	FAX dialling code number
Natural Persons	Surname	Name	Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>
	Date of Birth day month year	Municipality (or foreign country) of birth	Province (abbreviation)
Taxpayers other than non-natural persons	Name or company name		Legal Status
JUDICIAL LIQUIDATION RECEIVERS OR COURT-APPOINTED LIQUIDATORS	Tax Code	Appointment Code	Date of nomination day month year
	Surname	Name	Sex (cross the relative box) M <input type="checkbox"/> F <input type="checkbox"/>
	Date of Birth day month year	Municipality (or foreign country) of birth	Province (abbreviation)
	E-mail address	Telephone or mobile phone dialling code number	
	Judicial liquidation or compulsory administrative liquidation order		Date
	The Court of	Case no.	day month year
DECLARATION SIGNATURE	Signature		
UNDERTAKING TO ONLINE SUBMISSION	Tax code of the responsible party		
	Person filing the declaration <input type="checkbox"/>		
Reserved for the responsible party	Date of the undertaking day month year	SIGNATURE OF RESPONSIBLE PARTY	

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SECTION AF
DATA ON THE ACTIVITY
ASSETS AND LIABILITIES
PAYMENT OF THE TAX

SECTION AF								
Part 1 - Data relating to the activity	AF1	Final stocks of 31 December of previous year			,00			
	AF2	Final stocks at date of judicial liquidation			,00			
	AF3	Transactions carried out up to the date of judicial liquidation with tax payable subsequently			,00			
	AF4	Intra-community transfers of goods			,00			
	AF5	Transfers of goods to operators of the Republic of San Marino			,00			
	AF6	Intra-community purchases of goods			,00			
	AF7	Purchases of goods from operators of the Republic of San Marino			,00			
	AF8	Periodic payments and due deposits						
	1	,00	4	,00	7	,00	10	,00
	2	,00	5	,00	8	,00	11	,00
	3	,00	6	,00	9	,00	12	,00
							13	,00
							Deposit	,00
Part 2 - Transactions				TAXABLE AMOUNT		TAX		
	AF10	Taxable transactions	1	,00	2	,00		
	AF11	Non-taxable and not subject transactions		,00				
	AF12	Exempt transactions		,00				
	AF13	Purchases of goods intended for resale or production		,00		,00		
	AF14	Other purchases		,00		,00		
Part 3 - Payment of tax				DEBIT		CREDIT		
	AF20	VAT relating to taxable transactions		,00				
	AF21	VAT for various types of transactions		,00				
	AF22	Total of output VAT (the sum of AF20 and AF21)		,00				
	AF23	Admissible deductible VAT					,00	
	AF24	VAT deductible for occasional transactions according to limits provided for in Art. 34-bis					,00	
	AF25	Total of deductible VAT (sum of AF23 and AF 24)					,00	
	AF26	TAX PAYABLE (AF22 – AF25) OR INPUT TAX (AF25 – AF22)	1	,00	2	,00		
	AF27	Infra-annual refunds requested		,00				
	AF28	Credit relating to previous year and the first three quarters settled in form F24		,00				
	AF29	Interest due for quarterly payments		,00				
	AF30	Input taxes from previous years					,00	
	AF31	Input taxes used in periodic payments					,00	
	AF32	Amount of periodic VAT					1	,00
			2	Periodic VAT due	,00	3	Periodic VAT paid	,00
AF33	OUTPUT VAT				,00			
	or							
AF34	INPUT VAT						,00	