

To whom it may concern



Reggio Emilia, Jan. 20, 2025

## MEMORANDUM N. 4/2025

### **Deadline/Fulfillment**

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Of counsel

Dott. Sandro Guarnieri

Dott. Marco Guarnieri

Dott. Corrado Baldini

Dott. Paolo Fantuzzi

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Dott.ssa Sara Redeghieri

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Dott. Andrea Friggeri

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Dott. Matteo Giovannini

Avv. Francesca Palladi

### **Subject: VAT data request 2025 - annual VAT return tax period 2024**

VAT returns can be submitted from February 1 **until April 30, 2025.**

**In the VAT Form 2025, it is allowed to fill out the VP panel with which to report the VAT settlement data for October-November-December 2024 (monthly subjects) or the fourth quarter 2024 (quarterly subjects).**

**The reporting of periodic settlement data for the fourth quarter can then be done with the annual VAT return, but in that case the return must be sent by February 28, 2025.**

It should be noted that the amount above which the compliance endorsement in the declaration (or the signature of the body in charge of carrying out the accounting control) is required for the use of annual VAT credit in compensation has been reduced to 5 thousand euros. **In addition, the time from which it is possible to use annual VAT credit in excess of 5 thousand euros in compensation has been brought forward to the tenth day after the day of submission of the return from which the credit emerges.**

The VAT credit accrued as of December 31, 2024 can be used to offset other taxes and contributions ("horizontal" or "external" offsetting), as early as the deadline of January 16, 2025 (tax code 6099 - reference year 2024), but only up to the maximum limit of 5,000 euros.

Pursuant to the changes introduced by Decree Law 50/2017, in all cases of use of VAT credit offsetting, the payment of each individual F24 form must be made exclusively by telematic means (Fisconline/Entratel) and the use of home banking is no longer allowed.

For those who had accrued in 2023 a compensable VAT credit, which was not fully used for compensation during 2024, may continue to use it (tax code 6099 - year 2023) until the annual VAT return for 2024 is filed, within which the previous year's credit will be, so to speak, "regenerated" by being added to the VAT credit accrued in 2024.

The 2024 VAT balance must be paid:

- in a lump sum, by 17/03/2025 (falling on the 16th of Sunday);

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- or by monthly installment, starting from 17/03/2025 (falling on the 16th of Sunday), increasing the installments following the first one by 0.33% monthly interest;
- or by the due date for the balance arising from the Income Form 2025 year 2024 set for 06/30/2025, increasing the amount by 0.40% by way of interest for each month or fraction of a month after 03/17/2025 or by installments from the date of payment, first increasing the amount to be paid by 0.40% for each month or fraction of a month after March 17 and then increasing the amount of each installment after the first by 0.33% monthly.

**We request your prompt preparation of copies of the documentation listed below and the schedules on the following pages.**  
**It will be the responsibility of your study contact to contact you to determine how the data will be acquired.**

#### LIST OF DOCUMENTS TO BE PREPARED

- a) annual VAT **sales** printout broken down by rates and type of VAT transactions (non-taxable, exempt, etc.);
- b) annual VAT **purchases** printout broken down by rates and type of VAT transactions (non-taxable, exempt, etc.);
- c) copy of the accounting ledger related to the “ERARIO C/VAT” account;
- d) monthly/quarterly VAT settlements;
- e) list of monthly/quarterly payments and any operational repayments;
- f) copy of the F24 forms referred to in the previous point;
- g) copy of the F24 form relating to the December VAT advance payment and indication of the method used for its calculation (e.g. historical method, forecast method, analytical - actual method);
- h) VAT credit year 2023 used for compensation via F24 form during 2024 (attach copies of F24 forms) or requested for refund in year 2024;
- i) Interim refunds claimed or credit resulting from the first 3 quarters of 2024 offset in the F24 form (attach copies of the payment forms);
- j) copy of Periodic VAT Settlement Reports, if not submitted by the Firm;
- k) copy of Intra forms, if not submitted by the Firm;
- l) indication of the amount of purchases made with taxpayers who have availed themselves of concessional flat-rate schemes;
- m) indication of the amount of purchases made with taxpayers who have availed themselves of the “cash VAT” provision, if under the “cash VAT” regime;
- n) indicate whether any VAT payments were made during the year 2024 using the EU car registration F24 form and attach copies of the relevant F24 forms;
- o) indicate whether any purchases, disposals and leases of real estate (residential, instrumental, heritage) were made;
- p) indicate whether transactions have been carried out with respect to condominiums;

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- q) indicate whether any transactions were carried out under the margin scheme;
- r) indication of the amount of purchases and supplies of cell phones, microprocessors, central processing units, game consoles, tablets and PCs and laptops in the marketing stages prior to retail sale with application of the reverse charge mechanism;
- s) indication of the amount of purchases and supplies of services of the construction and related sectors and goods and services of the energy sector with application of the reverse charge mechanism;
- t) indication of the amount of transactions made to public entities with application of split payment;
- u) disclosure of any options, waivers and revocations;
- v) **PANEL VP reporting of periodic settlement data for the fourth quarter 2024 if you decide to send it with the VAT return;**
- w) **ALL of the following tables:**

Indication of the use of VAT credit p. i. 2024	
<b>TOTAL VAT credit p.i. 2024</b>	
<b>Subdivide this value into</b>	€
1 amount for which refund is requested	€
2 amount carried forward to 01/01/2025	€
3 amount that you intend to use in horizontal compensation in the F24 form with other tax or contribution debts (other than VAT)	€

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VF - Procurement Breakdown 2024	
<b>Enter the total purchases (including intra-EU purchases and imports) net of VAT recorded in 2024</b>	
and divide this value into	€



1. cost of both tangible and intangible depreciable assets, including the redemption price of leased assets and assets with a value not exceeding €516.46 (property, plant, machinery, cars, transport vehicles, trademarks, software, etc.)	
2. cost of non-depreciable capital assets (e.g., land) and total amount of lease payments, rent, usufruct, rental and other contracts for consideration	€
3. cost of goods for resale, raw, ancillary and consumable materials, semi-finished goods, and packaging used in the production of goods and services	€
4. total amount of purchases of other goods and services inherent in the business activity not included in the preceding codes, obtained by the difference between the above total purchases and the sum of the previous fields	€
	€

#### VE - Disposal of depreciable assets 2024

Report the amount of disposals of depreciable goods <i>(for regular exporters, proceed to detail disposals by individual month)</i>	€
	_____

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### VT - Ripartizione delle vendite 2024

Indicare il		Indicare il	
totale imponibile VENDITE al 4%, 10% e 22%	€	totale imposta su VENDITE al 4%, 10% e 22%	€
<i>e ripartire i valori di cui sopra tra</i>			
soggetti IVA	€ _____		€ _____
consumatori finali	€ _____		€ _____
<i>in caso di cessioni a consumatori finali specificare, inoltre, la regione/provincia autonoma dove viene svolta l'attività</i>			
Abruzzo	€ _____		€ _____
Basilicata	€ _____		€ _____
Bolzano	€ _____		€ _____
Calabria	€ _____		€ _____
Campania	€ _____		€ _____
Emilia Romagna	€ _____		€ _____
Friuli Venezia Giulia	€ _____		€ _____
Lazio	€ _____		€ _____
Liguria	€ _____		€ _____
Lombardia	€ _____		€ _____
Marche	€ _____		€ _____
Molise	€ _____		€ _____
Piemonte	€ _____		€ _____
Puglia	€ _____		€ _____
Sardegna	€ _____		€ _____
Sicilia	€ _____		€ _____
Toscana	€ _____		€ _____
Trento	€ _____		€ _____
Umbria	€ _____		€ _____
Valle d'Aosta	€ _____		€ _____
Veneto	€ _____		€ _____

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**For regular exporters, those, that is, who make domestic, intra-EU and import purchases without applying VAT following a declaration of intent, also prepare:**

1. indication of methodology:

solar ceiling  monthly ceiling

2. monthly summary of domestic purchases made using the plafond;
3. monthly summary of intra-EU purchases made using the plafond;
4. monthly summary of imports made using the plafond;



5. monthly VAT sales printout broken down by rate and type of VAT transactions (non-taxable, exempt, etc.);
6. monthly detail of sales of depreciable goods.

The Firm remains available for any clarification.

***SGB & Partners – Commercialisti***

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