

VAT Shareout "Ventilazione"

VAT Shareout ("Ventilazione" in Italy) is a specific VAT calculation typical of small business that handles multiple VAT rates.

These business can declare to government that:

- Purchases are well divided per VAT rate
- Sales are made in aggregated form, without applying any VAT rate

To pay the right taxes, these business need to calculate "Ventilazione" that is VAT rate to apply to sales proportionally to purchases.

The calculation is made starting from the 1° January of each years to the end of each VAT period.

Example

Month	VAT rate	Purchase amount	Shareout %
January	4 %	10.000	16,53 %
January	10 %	33.000	54,55 %
January	22 %	17.500	28,92 %
Total		60.500	100 %

The aggregate sales of January are 97.000 so the VAT to pay is:

VAT rate	Shareout %	Sales amount (incl. VAT)	VAT amount
4 %	16,53 %	16.034	641
10 %	54,55 %	52.914	5.291
22 %	28,92 %	28.052	6.171
Total	100 %	97.000	12.103

New purchases of February increase previous totals and generate a new shareout for February sales:

Month	VAT rate	Purchase amount	Shareout %
January + February	4 %	22.000	18,72 %
January+ February	10 %	59.500	50,64 %

January + February	22 %	36.000	30,64 %
Total		117.500	100 %

And so on...

Setup

In "VAT Posting Setup" table mark interested purchase lines for "base" in the shareout calculation.

Dynamics 365 Business Central - NAZIONALE - Clienti e fornitori nazionali | Work Date: 24/01/2025

VAT Bus. Posting Group	VAT Prod. Posting Group	Description	Bloc...	VAT Identifier	V... %	Incl... in VAT Tran...	Deductible %	VAT Calculation Type	Sales VAT Acco...	Purc... VAT Acco...	Re... Ch... VAT Acc.	VAT Clause Code	VAT Shareout	VAT Shareout Sales Account No.	EU Sen
NAZIONALE	E13		<input checked="" type="checkbox"/>	E13	0	<input type="checkbox"/>	100	Normal VAT	*	*					(
NAZIONALE	IND50		<input type="checkbox"/>	IND50	20	<input type="checkbox"/>	50	Normal VAT	*	5630					(
NAZIONALE	IVA10		<input type="checkbox"/>	IVA10	10	<input type="checkbox"/>	100	Normal VAT	5611	5631			Purchase Base		(
→ NAZIONALE	IVA20		<input type="checkbox"/>	IVA20	20	<input type="checkbox"/>	100	Normal VAT	5610	5630			Purchase Base		(
NAZIONALE	NO IVA		<input type="checkbox"/>	NO IVA	0	<input type="checkbox"/>	100	Normal VAT	5610	5630					(

Also mark the sales lines:

- That ones aggregated "to be sharedout"
- That one after calculation "sharedout"

For lines to be sharedout is necessary also to specify the G/L account for reversing the calculated VAT (sales are posted "included VAT" and need to be reduced for the amount of VAT).

Dynamics 365 Business Central - CORR - Corrispettivi | Work Date: 24/01/2025

VAT Bus. Posting Group	VAT Prod. Posting Group	Description	Bloc...	VAT Identifier	V... %	Incl... in VAT Tran...	Deductible %	VAT Calculation Type	Sales VAT Acco...	Purc... VAT Acco...	Re... Ch... VAT Acc.	VAT Clause Code	VAT Shareout	VAT Shareout Sales Account No.	EU Sen
CORR	E13		<input type="checkbox"/>	IVA20	20	<input type="checkbox"/>	100	Full VAT	5610	*					
CORR	IVA10		<input type="checkbox"/>	IVA10	10	<input type="checkbox"/>	100	Full VAT	5610	*			Sharedout Sales		
CORR	IVA20		<input type="checkbox"/>	IVA20	20	<input type="checkbox"/>	100	Full VAT	5610	*			Sharedout Sales		
→ CORR	VENT		<input type="checkbox"/>	VENT	0	<input type="checkbox"/>	100	Normal VAT	5610	5630			Sales to be Sharedout	01009	

Before VAT settlement, run and post VAT shareout calculation.

← CORR - Corispettivi | Work Date: 24/01/2025

✓ Saved

VAT Posting Setup 🔍 + New Edit List Delete

VAT Shareout Calculation

🔍 ↻ ✕

Printer (Handled by the browser) ▾

Report Layout RDLC ...

Use default values from Last used options and filters ▾

Options

VAT Register ▾

Document No.

Starting Date 01/12/2024 📅

Ending Date 31/12/2024

Post Calculation

Print Headings

Last Page No. 0

Advanced >

Send to... Print Preview Cancel

VAT Bus. Posting Group	VAT Prod. Posting Group	Description
CORR	E13	
CORR	IVA10	
CORR	IVA20	
→ CORR	VENT	

Re... Ch... VAT Acc.	VAT Clause Code	VAT Shareout	VAT Shareout Sales Account No.	EL Se
		Sharedout Sales		
		Sharedout Sales		
		Sales to be Sharedout	01009	

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