**INSTRUCTIONS:**

**THE APPLICATION FOR AN ANNUAL CHANGE IN THE AMOUNT OF ADVANCE PAYMENTS** is submitted by a taxable person for whom the tax base for the current period differs from the tax base for the previous tax period (on which advance instalments for the current period are determined).

The application must be submitted at least 30 days before the due date of the advance payment instalment and the tax authority must decide on the application within 15 days. The decision indicates the new amount of the instalment and the validity period (from which month/quarter onwards the new amount of the instalment is to be taken into account).

**DETAILS OF TAXABLE PERSON**

The details of the taxable person are to be provided. The contact details are for communication purposes in case the application needs to be amended or coordinated in any way.

**DATA FOR THE YEAR-ON-YEAR VARIATION IN THE AMOUNT OF THE ADVANCE PAYMENT:**

* PERIOD:

The period is the current business period, i.e. the current accounting period for which the instalments of the advance payment are paid. If the taxable person has a calendar year, enter the period from 1 January to 31 December of the current year, and in the case of a financial year (exclusively legal persons), enter the entire business-current accounting period. The period may not exceed 12 months.

Taxable persons who have registered during the current year enter the date of registration in the ‘period from’.

* METHOD OF DETERMINING THE TAX BASE:

Indicate the method of determining the tax base, which may be based on actual income and actual expenditure, or based on actual income and flat-rate expenditure.

* APPLICATION FOR:

Indicate whether the application is for an increase or a reduction in the amount of the advance payment.

* ESTIMATE:
* the amount of **revenue** in the current period: enter in the box the estimated or forecast amount of revenue for the whole of the current accounting period entered
* the amount of **expenditure** in the current period: enter in the box the estimated or forecast amount of expenditure for the whole of the current accounting period entered, including any reductions and allowances.

For those taxable persons whose tax base is established using actual income and flat-rate expenditure, the appropriate percentage of revenue by type of entity (legal persons) is taken into account when determining the amount of expenditure: Article 67e of the Corporate Income Tax Act (ZDDPO), or natural persons pursuing an activity: Article 59 of the Personal Income Tax Act (ZDoh-2).

**CALCULATED YEAR-ON-YEAR CHANGE IN THE AMOUNT OF THE ADVANCE PAYMENT**

The data in the fields is calculated automatically as follows:

* Estimated tax base/loss for the current period = revenue - expenditure
* The tax rate for the period is based on the type of business entity. In the case of an application for legal persons, the rate is laid down in Article 60 of the ZDDPO, in the case of natural persons pursuing an activity, the rate is set in Article 122 of the ZDoh-2 for taxable persons who determine the tax base using actual income and expenditure, and in Article 135e of the ZDoh-2 for taxable persons who determine the tax base using actual income and flat-rate expenditure.
* Estimated amount of (annual) advance: if the current period is equal to 12 months (full year), the amount of the annual advance is equal to the annual tax (tax base \* tax rate). If the current period is less than 12 months, the tax base is recalculated to 12 months (tax base / number of full months of business \* 12, where a full month of business is defined as more than 15 days of business in a month). The amount of the annual advance is equal to the annual tax (annual tax base \* tax rate).
* Monthly instalment: if the estimated amount of the (annual) advance is > EUR 400, the monthly instalment is 1/12 of the estimated amount of the (annual) advance.
* Three-month instalment: if the estimated amount of the (annual) advance is ≤ EUR 400, the monthly instalment is 1/4 of the estimated amount of the (annual) advance.

**REASONING:**

The reasons for the year-on-year change in the amount of the advance payments must be stated in the explanation of the change in the tax base, or the application must be duly substantiated, or the explanation must be attached as an annex to the application.