|  |  |
| --- | --- |
| Taxable person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | ANNEX 12 |
| Tax number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |

**INFORMATION REGARDING AN INCREASE IN TAX ON ACCOUNT OF CHANGES TO A FOREIGN TAX CREDIT (Article 139 ZDoh‑2)**

**For the period from \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

# INFORMATION UNDER ITEM 22 OF THE TAX RETURN

Amounts in euro, including cents

|  |  |  |  |
| --- | --- | --- | --- |
| Foreign tax credit period  | Credit granted during the foreign tax credit period  | Possible foreign tax credit, taking the changes into account\*  | Increase in tax  |
| 1  | 2  | 3  | 4 = 2 - 3  |
|   |   |   |   |
|   |   |  |  |
|   |   |  |  |
|   |   |   |   |
|   |   |  |  |
| Total  |  |  |  |

\*A recalculation of the possible foreign tax credit is made on the Information regarding a foreign tax credit form, bearing the words RECALCULATION, which is an annex to this form.

Do not enter information in the grey fields.

|  |  |  |
| --- | --- | --- |
| Place and date |  | Taxable person’s signature |

INSTRUCTIONS ON COMPLETING ANNEX 12

**INFORMATION REGARDING AN INCREASE IN TAX**

# ON ACCOUNT OF CHANGES TO A FOREIGN TAX CREDIT (Item 22 of the tax return)

The Information regarding an increase in tax on account of changes to a foreign tax credit form is completed if the taxable person has entered information under item 22 of the return. During the period in which changes (in particular refunds) to the foreign tax have been made, the taxable person must increase the tax by an amount equal to the difference between the credit granted and the credit that would have been possible had the change been taken into account.

The Information regarding an increase in tax on account of changes to a foreign tax credit form is completed in euro, including cents.

# Column 1 – Foreign tax credit period

Enter the tax period in which the foreign tax credit was claimed by the taxable person in respect of which the change occurred in that tax period. The tax period is entered using the YYYY or DD.MM.YY-DD.MM.YY format.

# Column 2 – Credit granted during the foreign tax credit period

Enter the information from column 12 of the Information regarding a foreign tax credit form (Annex 11 of the tax return) completed for the tax period in which the foreign tax credit was claimed by the taxable person in respect of which the change occurred in that tax period. If the taxable person has already previously increased the tax on account of changes to the foreign tax credit, the information from the most recent submitted tax return is taken into account the Information regarding a foreign tax credit form is being completed as an annex to this form.

**Column 3 – Possible foreign tax credit, taking the changes into account**

Enter information on the foreign tax credit that would have been possible had the change been taken into account in the tax period for which the person is claiming the foreign tax credit. In order to obtain that information, a recalculation must be made of the claim to an entitlement to a credit on the Information regarding a foreign tax credit form, where the information that is being changed is amended as appropriate (the amendment is marked accordingly – e.g. in a different colour\*) and the other items are recalculated accordingly. An Information regarding a foreign tax credit form in which a recalculation has been made shall be marked with the words RECALCULATION\* in the upper right-hand corner. If the taxable person has already previously increased the tax on account of changes to the foreign tax credit, they shall proceed from the most recent submitted tax return. In this case, add the words (MOST RECENT RETURN IN THE PERIOD\_\_\_\_\_\_\_\_\_\_\*) to the word RECALCULATION and enter the period during which you last increased the tax on account of a change to the foreign tax credit for the period indicated in column 1.

\*Applies to a return with attachments submitted in paper form. If the return with attachments is submitted electronically, those markings may also be made on an attachment submitted in paper form or as their own document submitted via the e-tax system.

# Column 4 – Increase in tax

Enter the difference between the amount in column 2 and the amount in column 3 for each period. The sum of column 4 should be equal to the amount under item 22 of the tax return.