|  |  |
| --- | --- |
| Taxable person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **ANNEX 14b** |
| Tax number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |

**INFORMATION REGARDING THE EFFECTS ON THE TAX BASE FOR A TAXABLE PERSON WHO CONTINUES AN ACTIVITY**

# Declaration I – Takeover of continuation of an activity

I hereby submit the Annex as the transferee or legal successor because I will continue the taxable person’s activities, with the following information:

First name and surname: \_\_\_\_\_\_\_\_\_\_\_\_ Address: \_\_\_\_\_\_\_\_\_\_ Tax number: \_\_\_\_\_\_\_\_\_\_\_\_\_

who has ceased their activity as a result of the transfer of the business or part of the business to a spouse, child, adoptive child or stepchild.

who has ceased their activity as a result of the transfer of the business to a sole transferee proprietor in accordance with the Companies Act

who has ceased their activity as a result of a permanent incapacity to work or retirement.

who has ceased their activity as a result of their death on\_\_\_\_\_\_\_.

# Declaration II – Special tax treatment

Notification has been made of special tax treatment under Article 51 ZDoh‑2:

|  |  |
| --- | --- |
| YES | NO |

Amounts in euros, including cents

|  |  |  |
| --- | --- | --- |
| **I.** | **Information on tax credits taken over and the effects on the tax base for a taxable person resulting from the claiming of special tax treatment** | |
|  | **Type of credit/effect** | **Amount** |
| 1 | Uncovered tax loss (Article 60(5) ZDoh‑2) |  |
| 2 | Unutilised credit for investments in research and development (first sentence, Article 61(1) ZDoh‑2) |  |
| 3 | XXXX |  |
| 4 | Unutilised credit for donations under Article 66(1) and (2)  ZDoh-2 for the purposes referred to in the second paragraph of that article |  |
| 5 | Unutilised credit for investments in equipment and intangible assets after 1 January 2008 (Article 66a(1) ZDoh‑2) |  |
| **6** | **TOTAL amount of tax credit taken over (from 1 to 5)** |  |

|  |  |  |
| --- | --- | --- |
| **II** | **Other information** | |
| 1 | Total number of workers taken over from the employer/transferor of the business |  |
| 2 | Total number of workers taken over from the employer/transferor of the business in respect of which the transferor has already claimed relief for employment under Article 61a ZDoh‑2 |  |
| 3 | Total number of months (maximum 24 per worker) in respect of which the transferor has already claimed or could claim relief for the employment of their workers under Article 61a ZDoh‑2 |  |
| 4 | Total number of months (maximum 24 per worker) in respect of which relief for the employment of workers taken over can still be claimed under  Article 61a ZDoh‑2 |  |
| 5 | Value of undrawn provisions taken over, in euros |  |

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

# INSTRUCTIONS ON COMPLETING ANNEX 14b

**INFORMATION REGARDING THE EFFECTS ON THE TAX BASE FOR A TAXABLE PERSON WHO CONTINUES AN ACTIVITY**

The Information regarding the effects on the tax base for a taxable person who continues an activity form must be completed when a taxable person takes over or continues the activity of a taxable person that has ceased their activity (as a resultof the transfer of the business or part of the business to a spouse, child, adoptive child or stepchild, thetransfer of a business to the sole transferee proprietor in accordance with the Companies Act, or a permanent incapacity to work, retirement or death).

The takeover of the continuation of an activity is treated as an acquisition of assets for the purposes of determining the tax base, while income is taken into account in accordance with accounting standards.

A person who, in accordance with the law governing income tax and in order to determine the tax base, wishes to claim the tax treatment that may be taken into account when the activity ceases, if the activity is continued by another person or in the context of a change in the status of a sole proprietor, and who satisfies the conditions laid down by the law governing income tax, must notify such tax treatment to the tax authority.

The acquisition of assets when taking over the continuation of an activity of another sole proprietor is regarded as a taxable transaction between related parties, except:

* in the event of the cessation of the taxable person’s activity through the transfer of the taxable person’s business or part of their business to another natural person as a result of death, permanent incapacity to work or retirement, in accordance with the regulations in force;
* in the event of the cessation of the taxable person’s activity through the transfer of the taxable person’s business or part of their business to a spouse, child, adoptive child or stepchild, and if the conditions set out in Article 51(4)(1) ZDoh‑2 are met and the special tax treatment is notified to the tax authority under the ninth paragraph of the same article.

**Declaration I – Takeover of continuation of an activity:** The taxable person indicates as applicable the cause or method of continuation of the activity. They also provide details of the name and surname, address and tax number of the legal predecessor/transferor of the business and, in the event of the continuation of the activity as a result of the death of the predecessor, the date of the predecessor’s death.

Under Article 303(6) ZDavP‑2, persons who have applied for special tax treatment must show separately in their return the effects on the tax base resulting from taking into account the special tax treatment applied for.

**Declaration II – Special tax treatment:** The taxable person indicates as applicable whether special tax treatment has been notified at the time of the cessation or takeover of the continuation of the activity. If ‘YES’ is indicated, the taxable person must enter all the information in Parts I and II. If ‘NO’ is indicated, the taxable person does not enter the information in Part I.

In Part I and in item 5 of Part II, the Information regarding the effects on the tax base for a taxable person who continues an activity form must be completed in euros, including cents. In items 1 to 4 of Part II, it must be completed with whole numbers.

## Part I – Information on tax credits taken over and the effects on the tax base for a taxable person resulting from the claiming of special tax treatment

**Item 1:** In accordance with Article 60 ZDoh‑2, the taxable person must enter the amount of the loss that is shown by the transferor of the activity upon cessation of the activity and that has not yet been covered by them or not covered in full because the tax base is too low. Information regarding the amount(s) of the part of an uncovered loss taken over must be reflected in the information in column 4 of ANNEX 6 of the return.

**Item 2:** The taxable person enters the amount of the credits taken over for investments in research anddevelopment that have not been utilised by the transferor of the activity or have been utilised in a lower amount than claimed because the tax base is too low. Information on the credit taken over must be reflected in the information in column 5 of ANNEX 8a of the return.

**Item 3** Not to be completed.

**Item 4:** The taxable person enters the amount of the taken-over credits for donations under Article 66 ZDoh‑2 that have not been utilised by the transferor of the activity or have been utilised in a lower amount than claimed because the tax base is too low. Information on the credit taken over must be reflected in the information in column 4 of TABLE B of ANNEX 10 of the return.

**Item 5:** The taxable person enters the amount of the taken-over credits for investment under Article 66a ZDoh‑2 that have not been utilised by the transferor of the activity or have been utilised in a lower amount than claimed because the tax base is too low. Information on the credit taken over must be reflected in the information in column 6 of ANNEX 7a of the return.

Enter the sum of the amounts entered in the fields under items 1 to 5 in item **6**.

## Part II – Other information

Enter under item **1** the total number of workers taken over from the transferring employer whose contractual and other rights and obligations arising from the employment relationships that they had with the transferring employer on the date of the transfer will be transferred to the transferee employer in accordance with the act governing employment relationships (Articles 73 and 78(2) ZDR and Articles 75 and 80(2) ZDR‑1).

Enter under item **2** the number of workers taken over from the transferring employer in respect of whom the transferor has not yet or has only partly claimed the employment relief under Article 61a ZDoh‑2 and the 24-month deadline for claiming relief has not yet expired in full.

Enter under item **3** the total number of months for which the transferor may or has already claimed relief for the employment of their workers under Article 61a ZDoh‑2. The number of months that have elapsed between the day of employment of each worker and the end of the accounting period is first determined for each worker listed in item 2 of Part II. Enter the sum of the months obtained for all workers.

Enter under item **4** the total number of months for which the legal successor may still claim relief for the employment of the taken-over workers under Article 61a ZDoh‑2. The number of months that have elapsed between the day of employment of each worker and the day of the takeover or continuation of the activity is first determined for each worker listed in item 2 of Part II. The difference of months remaining up to the 24-month period in which the relief may be claimed is calculated for each worker. Enter the sum of all resulting differences for all workers.

Enter in item **5** the value of the undrawn provisions taken over from the legal predecessor. The information must be entered in euros, including cents.