|  |  |
| --- | --- |
| Taxable person: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | **ANNEX 15** |
| Tax number: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  |

**NOTIFICATION**

**of determination of the tax base on the basis of actual income and normalised expenses for the next tax year**

In accordance with Article 308(1) ZDavP‑2 and in conjunction with Article 48(3), (6) and (9) ZDoh‑2:

1. **I declare** **that I wish,** in tax year \_\_\_\_\_\_\_\_\*, to determine the tax base by reference to normalised expenses in the amount of 80% of income until cancellation or until the tax period in which I no longer meet the conditions for determining the tax base by reference to normalised expenses.

(\*Enter the year following the calendar year for which a calculation of the income tax prepayment is being submitted.)

1. **1. I declare** **that I meet all the conditions** for determining the tax base by reference to normalised expenses as laid down by the law governing income tax.

**2. Pursuant to Article 48(8) ZDoh-2, I disclose:**

A. **that I have not**, in the 18 months prior to the notification of determination of the tax base on the basis of actual income and normalised expenses:

* + resumed an activity within six months of ceasing to perform it,
	+ set up a company, institution or comparable entity under foreign law,
	+ been transformed by virtue the transfer of part of a company to another company through the acquisition of a shareholding or to a natural person performing an activity,
	+ commenced the performance of an activity by virtue of the transfer of a company or part of a company from another person;

B. **that I have**, in the 18 months prior to the notification of determination of the tax base on the basis of actual income and normalised expenses:

* + resumed an activity within six months of ceasing to perform it,
	+ set up a company, institution or comparable entity under foreign law,
	+ been transformed by virtue of the transfer of part of a company to another company through the acquisition of a shareholding or to a natural person performing an activity,
	+ commenced the performance of an activity by virtue of the transfer of a company or part of a company from another person **and the income** generated prior to ceasing performance of the activity or the income of the company, institution or comparable entity under foreign law, the income of the person that took over part of the taxable person’s company or the income of the person that transferred the company or part of the company determined in accordance with the accounting rules, **in the tax year preceding the tax year for which I am claiming determination of the tax base by reference to the normalised expenses, is taken into account in determining the conditions for notification of the determination of the tax base by reference to normalised expenses.**
1. **Pursuant to Article 48(9)(2) ZDoh‑2, I disclose:**

A. **that I have no related parties** as defined in Article 16 ZDoh‑2 that establish the tax base on an income basis according to accounting standards

B. **that I have one or more related parties** as defined in Article 16 ZDoh‑2 that establish the tax base on an income basis according to accounting standards

1. **I declare** that I will also determine the income referred to in Article 48(3) or (6) ZDoh‑2 for each subsequent tax year for which I intend to continue to determine the tax base by reference to actual income and normalised expenses (Article 48(13) ZDoh‑2).

**NOTE:** A notification made after the legal deadline for submitting the return shall be rejected by decision of the tax authority (Article 308(3) ZDavP‑2). A taxable person whose average income from activities determined under the accounting rules exceeds EUR 150 000 for two consecutive years must, for the tax year, establish the tax base on the basis of actual income and expenses and keep the relevant accounts, records and business reports that they are required to keep in order to establish the tax base on the basis of actual income and expenses (Article 48(14) ZDoh‑2). For farming households that determine the income of their agricultural, forestry and supplementary activities on the basis of actual income and normalised expenses, the threshold shall be set at the same amount, but as a multiple and taking into account the head and other members of the farming household who are covered by compulsory pension and disability insurance as farmers or as members of a farming household.

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