|  |  |
| --- | --- |
| Taxable person: …………………………………………… | ANNEX 7a |
| Tax number: ………………. |  |

# **INFORMATION REGARDING AN INVESTMENT CREDIT under Article 66a ZDoh‑2 (after 1 January 2012) and for the purposes of Article 73a ZDoh‑2 for the period from \_\_\_\_\_\_\_ to \_\_\_\_\_\_\_ INFORMATION UNDER ITEM  15.1 OF THE TAX RETURN or THE TRANSFER AND BREAKDOWN OF THE UNUTILISED PART OF A TAX CREDIT**

|  |  |
| --- | --- |
| Amount of investments in the equipment and intangible assets for which a tax credit can be claimed in the tax period  |  |

Amounts in euros, including cents

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Tax period  | **40**% of the invested amount in the current period  | Unutilised part of a tax credit from the previous period | Reduction of the unutilised part of a credit from the previous period resulting from the sale/disposal before three years have elapsed or before final amortisation/depreciation (if less than three years)  | Change in the unutilised part of a credit from the previous period on account of a change following a decision | Increase in a tax credit on account of continuation of the performance of an activity  | Total unutilised part of a tax credit  | Utilisation of a tax credit in period **‘n’** | Unutilised part of a tax credit  | Unutilised part of a tax credit for investments in basic agricultural and basic forestry activities  |
| 1  | 2  | 3  | 4  | 5  | 6  | 7 = 2 + 3 - 4 + 5 + 6  | 8  | 9 = 7 - 8  | 9a  |
| n - 5  |   |   |   |   |   |   |   |   |   |   |
| n - 4  |   |   |   |   |   |   |   |   |   |   |
| n - 3  |   |   |   |   |   |   |   |   |   |   |
| n - 2 |   |   |   |   |   |   |   |   |   |   |
| n - 1 |   |   |   |   |   |   |   |   |   |   |
| n |   |   |   |   |   |   |   |   |   |   |
| Total  |   |   |   |   |   |   |   |   |   |

n: Period for which the return is being compiled.

\*Do not enter information in the grey fields.

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

# INSTRUCTIONS ON COMPLETING ANNEX 7a

**INFORMATION REGARDING AN INVESTMENT CREDIT under Article 66a ZDoh‑2 (after 1 January 2012) and for the purposes of Article 73a ZDoh‑2 (item 15.1 of the return or the transfer and breakdown of the unutilised part of a tax credit)**

The Information regarding an investment credit under Article 66a ZDoh‑2 (after 1 January 2012) form is completed:

[ ]  in columns 1 to 9, if the taxable person has entered the information under item 15.1 of Part V of the return. The form is also completed and submitted if the taxable person still has an unutilised part of a tax credit from the current or previous tax periods and there has been a change in the amount of unutilised tax credit relating to tax periods n - 3 to n - 1 resulting from the sale or disposal of equipment or intangible assets before the expiry of three years following the investment year or prior to final amortisation/depreciation under the law, if this is less than three years. The form is also completed and submitted if, in tax periods n - 5 to n - 1, the taxable person has made a change resulting from a tax decision issued in a tax audit for individual periods. The form is also completed if, in the tax period, the taxable person is entitled to credits on account of the continuation of the activity of the private person that ceased their activity (Article 51(4) ZDoh‑2).

[ ]  In columns 1, 3 to 7 and 9, when the taxable person completes Part VI of the return, if they still have an unutilised part of a tax credit from previous tax periods and there has been a change in the amount of unutilised tax credit relating to tax periods n - 3 to n - 1 resulting from the sale or disposal of equipment or intangible assets before the expiry of three years following the investment year or prior to final amortisation/depreciation under the law, if this is less than three years. The form is also completed and submitted if, in tax periods n - 5 to n - 1, the taxable person has made a change resulting from a tax decision issued in a tax audit for individual periods. The form is also completed if, in the tax period, the taxable person is entitled to credits on account of the continuation of the activity of the private person that ceased their activity (Article 51(4) ZDoh‑2).

The Information regarding an investment credit under Article 66a ZDoh‑2 (after 1 January 2012) form is completed in euros, including cents.

## The ‘Amount of investments in the equipment and intangible assets for which a tax credit can be claimed in the tax period’ information

Only those taxable persons that complete Part V of the return may enter this information. Enter the amount of the assets that the taxable person has invested in equipment and intangible assets during the tax year in accordance with the provisions of Article 66a(1) to (4) ZDoh‑2. A reduction of the tax base under this provision and a reduction of the tax base under Article 28(5) ZSRR‑2 are mutually exclusive.

## Column 1 – Tax period

Enter the relevant tax period in the YYYY format, where ‘n’ means the tax period for which the return is being compiled.

## Column 2 – 40% of the invested amount in the current period

In the ‘n’ row, the taxable person completing Part V of the return shall enter the calculated 40% of the amount entered in the ‘Amount of investments in the equipment and intangible assets for which a tax credit can be claimed in the tax period’ field.

## Column 3 – Unutilised part of a tax credit from the previous period

Enter the amount of the unutilised part of a tax credit from previous periods (information from the ‘Unutilised part of a tax credit’ in the ‘Information regarding an investment credit under Article 66a ZDoh-2’ form from the previous tax period).

## Column 4a – Reduction of the unutilised part of a credit from the previous period resulting from the sale/disposal before three years have elapsed or before final amortisation/depreciation (if less than three years)

If a taxable person/new private individual (or a new legal entity or acquiring legal entity) sells or disposes of equipment and/or intangible assets earlier than three years after the investment or before final amortisation/depreciation in accordance with the law governing corporate income tax (if that period is less than three years) and has claimed the credit referred to in Article 66a ZDoh‑2 for that equipment or intangible asset but has not utilised it in full, they shall enter the proportionate amount of the reduction of the unutilised part of the tax credit for the assets sold or disposed of in column 4, in accordance with Article 66a(6) and (7) ZDoh‑2.

## Column 5 – Change in the unutilised part of a credit from the previous period on account of a change following a decision

Enter the amount corresponding to the difference between the amount of the tax credit as claimed by the taxable person in the return and the amount established in any tax audit (the amount may have a plus or a minus sign). If, in the course of the tax audit procedure, the tax credit was found to be lower than the tax credit in the taxable person’s return, enter the difference with a minus sign. Enter those changes resulting from an audit in the tax period for which the return is being compiled and relating to tax periods n - 5 to n - 1, and that have not yet been included in Annex 7a of the return for previous periods.

## Column 6 – Increase in a tax credit on account of continuation of the performance of an activity

If the activity is continued by another private individual subject to compliance with the conditions set out in Article 51(4)(1) and Article 51(9) ZDoh‑2, in accordance with Article 51(7) ZDoh‑2, the credit is deemed to have been taken over by the new person as if the disposal had not taken place at all. In column 6, enter the amount of the tax credit taken over, including the unutilised part of the tax credit from previous periods.

## Column 7 – Total unutilised part of a tax credit

Enter the sum of columns 2, 3, 5 and 6, minus the amount indicated in column 4, taking into account any minus sign before the amount indicated in column 5. If the sum is negative, enter 0 (zero).

## Column 8 – Utilisation of a tax credit in period ‘n’

Only those taxable persons that complete Part V of the return may enter this information. Enter the amount of the utilised tax credit for each tax period, starting with the unutilised part of the tax credit with the oldest date. The amount of tax credit utilised in any given year may not be higher than the amount in column 7. The total amount of the tax credit utilised must be equal to the amount indicated under item 15.1 of Part V of the tax return.

**Column 9 – Unutilised part of a tax credit** Enter the difference between columns 7 and 8.

## Column 9a – Unutilised part of a tax credit for investments in basic agricultural and basic forestry activities

This information may only be entered by taxable persons that have

indicated, in the basic tax return form (Annex 1 and Part II), that they perform a basic agricultural activity and basic forestry activity (Article 47(2) ZDoh‑2). For each tax period, the amount of the unutilised part of a tax credit for investments related exclusively to investments in the taxable person’s basic agricultural and basic forestry activities in a specific tax period and included among all the investment credits not yet utilised by the taxable person shall be entered in each row of column 9a in respect of that tax period. Where the total amount of unutilised investment credits per tax period relates to investments in a basic agricultural and basic forestry activity, the figures in columns 9 and 9a shall be the same for that tax period.

Note:

The unused part of a tax credit for investments in a basic agricultural and basic forestry activity claimed in accordance with Article 66a ZDoh‑2 may, if the period within which the credit may be claimed has not yet expired, when the method of determining the tax base from income from basic agricultural and basic forestry activities is changed to the flat-rate method of determining the tax base, be claimed as a credit until the expiry of the period for utilisation in accordance with Article 73a ZDoh‑2.