Annex 2

INSTRUCTIONS ON COMPLETING THE FORM FOR CLAIMING TAX CREDITS FOR INVESTMENTS IN RESEARCH AND DEVELOPMENT

The taxable person enters the aggregate amounts relating to all projects and programmes in the tax period in the form for claiming tax credits for investments in research and development.

The amounts are entered in the form in euros, including cents.

The taxable person must be in possession of the specified information and must provide it without delay to the tax authority upon request. Under item 1, enter the amount of material costs as defined in Article 6(c) of these Rules.

Under item 2, enter the amount of the costs of services as defined in Article 6(c), (d) and (e) of these Rules. Under item 3, enter the amount of the labour costs as defined in Article 6(a) of these Rules.

Under item 4, enter the historical cost of the research and development equipment that is used exclusively and continuously in the performance of research and development activities under Article 6(b) of these Rules.

Under item 5, enter the total costs of the in-house research and development activities as the sum of the amounts entered under items 1 to 4.

Under item 6, enter the contract costs as defined in Article 7(a) of these Rules (e.g. costs under copyright agreements).

Under item 7, enter the amount of the costs as defined in Article 7(b) of these Rules.

Under item 8, enter the total costs of the purchase of research and development services as the sum of the amounts entered under items 6 and 7.

Under item 9, enter the total costs of investments in research and development services as the sum of the amounts entered under items 5 and 8.