**Annex 11**

Taxable person: ……………………………………………

Tax number: ……………….

**INFORMATION REGARDING AN INCREASE OR REDUCTION IN TAX ON ACCOUNT OF CHANGES TO A FOREIGN TAX CREDIT (Article 65 ZDDPO‑2)**

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

**INFORMATION UNDER ITEM 19 OF THE TAX RETURN**

Amounts in euros, including cents

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

\* Do not enter information in the grey fields.

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

|  |  |
| --- | --- |
| At ……………………, on ………………. | Stamp and signature of responsible person: |

INSTRUCTIONS ON COMPLETING THE

**INFORMATION REGARDING AN INCREASE OR REDUCTION IN TAX ON ACCOUNT OF CHANGES TO A FOREIGN TAX CREDIT FORM**

# (item 19 of the tax return)

The *Information regarding an increase or reduction in tax on account of changes to a foreign tax credit* form must be completed if the taxable person has entered information under item 19 of the return. During the period in which changes (refunds or subsequent payments) to the foreign tax have been made, the taxable person must increase or reduce 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.

This annex must also be completed by a taxable person who, in their tax return, establishes the tax base on the basis of actual income and normalised expenses.

The *Information regarding an increase or reduction in tax on account of changes to a foreign tax credit* form must be completed in euros, 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 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*, where the information that is the subject of the change 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 or reduced the tax on account of changes to the foreign tax credit, the taxable person 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 or reduced the tax on account of a change to the foreign tax credit for the period indicated in column 1.

**Column 4 – Increase or reduction in tax**

Enter a positive or negative difference (+ or –) 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 19 of the form.