# Annex 13

Taxable person: ……………………………………………

Tax number: ……………….

# INFORMATION REGARDING LONG-TERM PROVISIONS

# For the period from \_\_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_

Amounts in euros, including cents

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Type of long-term provision | Balance at beginning of tax period | Creation in tax period | Use of provisions in tax period | Reversal of provisions in tax period | Balance at end of tax period |
| 1  | 2  | 3  | 4  | 5  | 6 = 2 + 3 – 4 – 5  |
| Long-term provisions for reorganisations  |  |  |  |  |  |
| Long-term provisions for expected losses from onerous contracts  |  |  |  |  |  |
| Long-term provisions for pensions  |  |  |  |  |  |
| Long-term provisions for jubilee benefits  |  |  |  |  |  |
| Long-term provisions for termination benefits at retirement  |  |  |  |  |  |
| Long-term provisions for guarantees given upon sale of products or provision of services  |  |  |  |  |  |
| Long-term provisions for costs incurred as a result of environmental regulations  |  |  |  |  |  |
| Long-term provisions for claims  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| Total  |  |  |  |  |  |

\* Do not enter information in the grey fields.

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

INSTRUCTIONS ON COMPLETING THE

# INFORMATION REGARDING LONG-TERM PROVISIONS FORM

The *Information regarding long-term provisions* form must be completed by a taxable person if they have recognised an opening balance and/or changes (increase, use or reversal of provisions) during the year and a closing balance for provisions, for each type of provision recognised in its accounts.

The information is entered for each type of provision for long-term accrued costs/expenses recognised by the taxable person in their accounts, showing separately:

* the balance at the beginning of the tax period;
* the increase/creation in the tax period;
* the use of provisions in the tax period;
* the reversal of provisions in the tax period;
* the balance at the end of the tax period.

The *Information regarding long-term provisions* lists several types of long-term provisions. Blank rows have been added to enable the taxable person to record all the long-term provisions it recognises in its accounts.

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.