**Annex 3a**

Taxable person: ……………………………………………

Tax number: ……………….

**INFORMATION REGARDING THE DISCLOSURE OF HIDDEN RESERVES**

**As at the day of the merger/division on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Form refers to (circle as appropriate in the case of division):

1. remaining assets
2. transferred assets

Amounts in euros, including cents

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Item no | Type of assets for which hidden reserves or hidden losses are identified | Fair value | Tax value | Hidden reserves or hidden losses |
|  | 1 | 2 | 3 | 4 (2-3) |
| 1 | Land |  |  |  |
| 2 | Buildings |  |  |  |
| 3 | Equipment and spare parts |  |  |  |
| 4 | Intangible assets |  |  |  |
| 5 | Investment property |  |  |  |
| 6 | Non-current and current investments |  |  |  |
|  |  |  |
| 7 | Other assets |  |  |  |
| 8 | TOTAL (1 to 7) |  |  |  |
|  |  |  |  |  |
|  | Type of liability for which hidden reserves or hidden losses have been identified | Fair value | Tax value | Hidden reserves or hidden losses |
|  | 1 | 2 | 3 | 4 (3-2) |
| 9 | Non-current liabilities |  |  |  |
| 10 | Other liabilities |  |  |  |
| 11 | TOTAL (9 + 10) |  |  |  |
| **12** | **TOTAL (8 + 11)** |  |  |  |

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

INSTRUCTIONS ON COMPLETING THE

**INFORMATION REGARDING THE DISCLOSURE OF HIDDEN RESERVES FORM**

The *Information regarding the disclosure of hidden reserves* form is completed by taxable persons that compile a tax return on the accounting date of a merger or division in accordance with the provisions of the law governing the changing of the legal status of companies. In accordance with Article 38 ZDDPO‑2, the taxable person must disclose hidden reserves relating to remaining assets and hidden reserves relating to transferred assets. A taxable person must therefore complete two forms for hidden reserves in the case of division.

The amount representing hidden reserves is calculated as the difference between the fair value and the tax value of the assets and liabilities as at the date the tax return is compiled. Fair value is the amount for which an asset can be sold or otherwise exchanged, the amount by which a liability can be settled or the amount for which an equity instrument granted can be exchanged between well-informed and willing parties to a transaction in which the parties are independent and on an equal footing. The tax value of an individual asset or liability is the amount attributed to that asset or liability for tax purposes or on the basis of which the income, expenses, profits and losses are calculated in the tax return.

In column 2, under items 1 to 7 and 9 to 10, enter the fair value amounts of each item listed in column 1, and enter the tax values of those items in column 3. For assets, determine the hidden reserves (column 4) if the difference between the fair value and the tax value is positive. If the tax value is greater than the fair value, enter the difference with a minus sign (-).

For liabilities, hidden reserves are established if the difference between the tax value and the fair value is positive. If the fair value is greater than the tax value, enter the difference with a minus sign (-).

Under item 8, enter the sum of the amounts of the items (sum of items 1 to 7). Items with a minus sign reduce the total.

Under item 11, enter the sum of the amounts of the items (sum of items 9 and 10). Items with a minus sign reduce the total.

Under item 12, enter the sum of the amounts under items 8 and 11. The total amount in column 4 represents hidden reserves.

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