**Annex 3b**

Taxable person: ……………………………………………

Tax number: ……………….

**INFORMATION REGARDING HIDDEN RESERVES FROM TRANSFERRED ASSETS IN THE CASE OF EXIT TAXATION OR CLAIM FOR DEFERRAL OF**

# PAYMENT OF TAX ON HIDDEN RESERVES INCLUDED UNDER ARTICLE 54b ZDDPO‑2

|  |
| --- |
| Information regarding hidden reserves from transferred assets in the case of exit taxation  |
| 1.  | Fair value of transferred assets  |  |
| 2.  | Tax value of transferred assets  |  |
| 3.  | Hidden reserves from transferred assets (1‑2)  |  |
| 4.  | Tax on hidden reserves from transferred assets  |  |

|  |
| --- |
| Claim for deferral of payment of tax in accordance with Article 54b ZDDPO‑2  |
| 5.  | Deferral of payment of tax under Article 54b ZDDPO‑2  | YES | NO |
| 6.  | Number of tax instalments in respect of hidden reserves for which a claim for deferral of payment is being made (maximum of 5)  |  |

|  |
| --- |
| Schedule for repayment of tax instalments in respect of hidden reserves from transferred assets in accordance with Article 370a ZDavP‑2  |
| Amount of instalment  | Amount of interest  | Total payable (1 + 2)  | Due  |
| 1  | 2  | 3  | 4  |
|   |   |   |   |
|   |   |   |   |
|   |   |   |   |
|   |   |   |   |
|   |   |   |   |

Note

All subsequent unpaid tax instalments must be paid by the taxable person without delay, if: – the taxable person’s transferred assets or business of the taxable person’s establishment are sold or otherwise disposed of;

* the transferred assets are subsequently transferred to a country other than a country referred to in Article 54b(2) ZDDPO‑2;
* the taxable person’s tax residency or business are subsequently transferred to a country other than a country referred to in Article 54b(2) ZDDPO‑2; – the taxable person is undergoing bankruptcy or ceases trading; or – the taxable person is late with payment of the instalment.

INSTRUCTIONS ON COMPLETING THE FORM

# INFORMATION REGARDING THE FORM FOR HIDDEN RESERVES FROM TRANSFERRED ASSETS IN THE CASE OF EXIT TAXATION OR A CLAIM FOR DEFERRAL OF PAYMENT OF TAX ON HIDDEN RESERVES INCLUDED UNDER ARTICLE 54b ZDDPO‑2

The *Information regarding hidden reserves from transferred assets in the case of exit taxation or a claim for deferral of payment of tax on hidden reserves included under Article 54b ZDDPO‑2* form

should be completed by taxable persons who disclose hidden reserves in accordance with Article 54a ZDDPO-2 or claim deferral of the payment of tax on hidden reserves from transferred assets under Article 54b ZDDPO-2.

**Information regarding hidden reserves from transferred assets in the case of exit taxation** Enter the fair value of the transferred assets in row 1.

Enter the tax value of the transferred assets in row 2.

Enter the value of the hidden reserves in row 3. The amount representing hidden reserves is calculated as the difference between the fair value (row 1) and the tax value (row 2) of the transferred assets upon transfer. If this difference is negative, it is considered to be zero.

The tax on hidden reserves from the transferred assets in respect of which deferral of payment can be claimed is calculated in row 4. If the amount of hidden reserves from the transferred assets (row 3) is lower than the tax base in item 13 of the tax return, this is calculated as: (amount of hidden reserves from transferred assets (row 3) / tax base (item 13 of the tax return)) \* tax (item 17 of the tax return). If the amount of the hidden reserves from the transferred assets (row 3) is higher than or equal to the tax base in item 13 of the tax return, the tax on the hidden reserves from the transferred assets is equal to the tax in item 17 of the tax return.

# Claim for deferral of payment of tax in accordance with Article 54b ZDDPO‑2

A deferral of payment of tax on hidden reserves from transferred assets under Article 54b ZDDPO‑2 is made in row 5. If the taxable person is claiming a deferral of payment, indicate YES.

The taxable person enters the number of instalments in row 6 (in accordance with Article 370a ZDavP‑2, the taxable person may specify a maximum of five instalments).

# Schedule for repayment of tax instalments in respect of hidden reserves from transferred assets in accordance with Article 370a ZDavP‑2

The amount of the instalments, which depends on the number of instalments in row 6 (equal instalments), is calculated in column 1.

In column 2, the interest is calculated/entered in accordance with Article 104 ZDavP‑2.

The payment liability amount is calculated by instalment in column 3.

Column 4 specifies the due date of the liability, with the first instalment falling due for payment within 30 days of the submission of the tax return, as per Article 370a ZDav‑P2, and the subsequent instalments falling due one year after the previous instalment was due for payment.

This annex should also be completed by taxable persons who, in their tax return, establish the tax base on the basis of actual income and normalised expenses.