**Annex 5** Taxable person: ……………………………………………

Tax number: ……………….

# INFORMATION REGARDING THE COVERAGE OF TAX LOSS (Articles 36, 37, 43, 53 and 84 ZDDPO‑2)

# For the period from \_\_\_\_\_\_\_\_\_\_\_\_ to \_\_\_\_\_\_\_\_\_\_\_\_ INFORMATION UNDER ITEM  15.3 OF THE TAX RETURN

|  |  |  |  |
| --- | --- | --- | --- |
| **Change of ownership by more than 50%**  **and one of the additional conditions met** | **YES** | **NO** | (circle as applicable) |

Amounts in euros, including cents

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Tax period | Uncovered tax loss | Change in the amount of the tax loss resulting from a tax audit decision | Transfer of losses resulting from the transfer of assets, a merger or a division | Reduction of uncovered tax loss for other reasons | Total uncovered tax loss | Coverage of tax loss in the tax period for which the return is being compiled (n) | Balance of uncovered tax loss |
| 1 | 2 | 3 | 4 | 5 | 6 = 2 + 3 + 4 – 5 | 7 | 8 = 6 –7 |
| Previous periods |  |  |  |  |  |  |  |
| Current period |  |  |  |  |  |  |  |
| Total |  |  |  |  |  |  |  |

Current period: Period for which the tax return is being compiled

\*Do not enter information in the grey fields.

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

INSTRUCTIONS ON COMPLETING THE

# INFORMATION REGARDING THE COVERAGE OF TAX LOSS FORM (item 15.3 of the tax return)

The *Information regarding the coverage of tax loss* form is completed if the taxable person has entered information under item 15.3 of the tax return, has an uncovered tax loss from previous tax periods or has incurred a tax loss in the tax period for which they are submitting a return (information under item 14 of the return). The *Information regarding the coverage of tax loss* form is also completed and submitted if, in the tax period for which the taxable person is submitting a tax return, a change in the amount of the tax loss relating to previous tax periods has occurred as a result of a tax audit and if, in the tax period, the taxable person is entitled to the transfer of losses resulting from the transfer of assets, a merger or a division. The *Information regarding the coverage of tax loss* form is also completed and submitted if, within two years of a change of ownership of more than 50%, the taxable person’s activity has undergone a significant change and they have an uncovered tax loss balance from the year of the change of ownership or from previous tax periods, and if, under Article 37 ZDDPO‑2, the taxable person loses the right to cover a tax loss from previous years in the amount of the revenue they have not included in the tax base due to termination of the company’s liabilities.

A taxable person who establishes the tax base on the basis of actual income and normalised expenses in the tax return may not cover uncovered tax losses from previous tax periods in that period.

A taxable person who establishes the tax base in a tax return on the basis of actual income and normalised expenses shall complete the *Information regarding the coverage of tax loss* form if, in the last tax period, when they still established the tax base on the basis of actual income and actual expenses, they showed an uncovered tax loss balance in column 8; or if, as a result of a tax audit, there was a change in the amount of the tax loss relating to previous tax periods when they determined the tax base on the basis of actual income and actual expenses; or if, in the tax period, the taxable person is entitled to transfer losses resulting from the transfer of assets, a merger or a division; or, if they have an uncovered tax loss balance and within two years of a change of ownership of more than 50% their activity has undergone a significant change and they have an uncovered tax loss balance from the year of the change of ownership or from previous tax periods; or if, under Article 37 ZDDPO‑2, they lose the right to cover a tax loss from previous years in the amount of the revenue they have not included in the tax base due to termination of the company’s liabilities.

The *Information regarding the coverage of tax loss* form is completed in euros, including cents.

# Change of ownership by more than 50% and one of the additional conditions met

The taxable person circles as applicable the answer as to whether, during the tax period, the direct or indirect ownership of the share capital, participating interests or voting rights in the taxable person has changed by more than 50% in relation to the state of ownership at the beginning of the tax period and, at the same time, they have not performed any activity in the two years preceding the change of ownership or substantially changed it two years preceding the change of ownership, unless they substantially changed it in order to preserve employment or to restore their business. If the taxable person circles YES, they may only cover a tax loss incurred prior to the tax period in respect of which ZDDPO‑1 was applied.

# Column 1 – Tax period

Enter still-uncovered tax losses from previous tax periods in the ‘Previous periods’ row. The ‘Current period’ row refers to the tax period for which the return is being compiled.

# Column 2 – Uncovered tax loss

In the ‘Previous periods’ row, enter the amount of the tax loss from previous tax periods that the taxable person has not yet covered and is able to cover (information from the *Balance of uncovered tax loss* column of the *Information regarding the coverage of tax loss from a previous tax period* form). In the ‘Current period’ row, enter the tax loss under item 14 of the tax return for the tax period for which the return is being submitted. If the taxable person has circled YES in answer to whether there has been a change of ownership of more than 50%, only information on the tax loss incurred in 2004 or earlier should be entered in the table.

A taxable person who establishes the tax base in a tax return on the basis of actual income and normalised expenses shall enter information in this column if, in the last tax period, when they still established the tax base on the basis of actual income and actual expenses, they entered information in the *Balance of uncovered tax loss column in the Information regarding the coverage of tax loss form.*

The taxable person should enter information relating to the periods in which they established the tax base on the basis of actual income and actual expenses in the ‘Previous periods’ row.

# Column 3 – Change in the amount of the tax loss resulting from a tax audit decision

Enter the amount corresponding to the difference between the tax loss established in any tax audit and the tax loss established in the tax return. If, in the course of the tax audit procedure, the tax loss was found to be lower than the tax loss in the taxable person’s return, enter the difference with a minus sign. Enter those changes that result from a tax audit in the period for which the return is being compiled and that have not yet been included in Annex 5 of the return for the previous period.

# Column 4 – Transfer of losses resulting from the transfer of assets, a merger or a division

Enter the amount of the loss transferred in accordance with Articles 40 and 43 ZDDPO‑2 as a result of the transfer of assets, or in accordance with Articles 49 and 53 ZDDPO‑2 as a result of a merger or division. In the case of an acquiring company, in the tax period following the accounting date of the merger (or division or demerger), enter the transferable balances of the uncovered tax loss of the transferring company or companies referred to in Annex 5 of the return(s) drawn up on the accounting day of the merger (or division or demerger). In the case of a transferring company, enter information in this column only if the transferring company has not been wound up after the transfer of assets or the division. In that case, enter the balances of uncovered tax losses that have been transferred with a minus sign in the first tax return following the accounting day of the division or the day of the transfer of the assets.

# Column 5 – Reduction of uncovered tax loss for other reasons

Enter the amount of the uncovered tax loss that the taxable person is unable to cover as a result of a significant change in activity that occurred within two years of the change of ownership by more than 50% and the change in activity was not the result of the preservation of employment or the restoration of the business. The amount refers to the uncovered tax loss from the year of the change of ownership and to the uncovered loss from previous tax periods (excluding a tax loss from 2004 or before). If the taxable person has already claimed a tax loss in whole or in part, they must increase the tax base under item 12.6 of the return by the amount of the tax loss already incurred.

A taxable person who, in compulsory settlement proceedings under the law governing insolvency proceedings, does not include income from the termination of the company’s liabilities in the tax base, shall enter the amount of the uncovered tax loss from previous years in the amount of those liabilities in this column.

# Column 6 – Total uncovered tax loss

Enter the sum of columns 2, 3 and 4, minus the amount indicated in column 5, taking into account any minus sign before the amounts indicated in columns 3 and 4. If the sum is negative, enter 0.

# Column 7 – Coverage of tax loss in the tax period for which the return is being compiled (n)

Enter the amount of the coverage of the tax loss. The amount of the coverage of the tax loss may not be higher than the amount in column 6. The total amount of the coverage of the tax loss shown in column 7 must be equal to the amount under item 15.3 of the tax return and may be shown to a maximum of 50% of the tax base for the tax period, i.e. a maximum of 50% of the amount under item 13 of the return.

A taxable person who establishes the tax base on the basis of actual income and normalised expenses in the tax return may not cover a tax loss in the period for which the return is being compiled. Transfer the uncovered tax loss indicated in column 6 to the next tax period. The taxable person may only benefit from an uncovered tax loss from tax periods when they established the tax base on the basis of actual revenue and actual expenses in tax periods in which they once again establish the tax base on the basis of actual revenue and actual expenses.

# Column 8 – Balance of uncovered tax loss

Enter the difference between columns 6 and 7.