ANNEX

DETAILS OF TAXABLE PERSON

(business name or name and surname)

(address)

(tax number)

# FORM FOR CLAIMING TAX CREDITS FOR INVESTMENTS IN THE DIGITAL AND GREEN TRANSITION

**under Article 55c ZDDPO‑2**

**under Article 65a ZDoh‑2**

**FOR THE TAX PERIOD**

FROM: TO:

|  |  |  |
| --- | --- | --- |
|  |   | Amount of investments in euro, including cents  |
| 1  | INVESTMENTS IN CLOUD COMPUTINGin accordance with Article 2 of these Rules  |   |
| 2  | INVESTMENTS IN BIG DATA AND ARTIFICIAL INTELLIGENCE in accordance with Article 3 of these Rules  |   |
| 3  | INVESTMENTS IN ENVIRONMENT-FRIENDLY TECHNOLOGIES AND THE DECARBONISATION OF THE ENERGY SECTORin accordance with Article 4 of these Rules  |   |
| 4  | INVESTMENTS IN PUBLIC AND PRIVATE TRANSPORTin accordance with Article 5 of these Rules  |   |
| 5  | INVESTMENTS IN ENERGY EFFICIENCY OF BUILDINGSin accordance with Article 6 of these Rules  |  |
| 6  | INVESTMENTS IN OTHER CLIMATE NEUTRALITY STANDARDS in accordance with Article 7 of these Rules  |   |
| 7  | **INVESTMENTS IN THE DIGITAL AND GREEN TRANSITION – TOTAL (1 to 6):**  |  |
|  | **of which:**  |   |
| 8  | Cost of purchase of equipment and services  |   |
| 9  | Labour costs  |   |
| 10  | Costs of purchase of research and development equipment  |   |
| 11  | Costs of materials and services  |   |
| 12  | Education and training costs  |   |
| 13  | Costs of contracts with external experts and researchers working on research and development projects/programmes  |   |
| 14  | Costs of contracts for the performance of research and development activities concluded with research and development organisations and other persons registered to perform research and development activities  |   |
| 15  | Costs of purchase of vehicles  |   |
| 16  | **ALL COSTS/ INVESTMENTS – TOTAL (8 to 15; 16 = 7):**  |   |
| 17  | **Percentage of tax credit**  | **40%**  |
| 18  | **MAXIMUM POSSIBLE AMOUNT OF CREDIT FOR INVESTMENTS IN THE DIGITAL AND GREEN TRANSITION ((16 x 17)/100)**  |   |

Town/city Date Stamp and signature of responsible person INSTRUCTIONS ON COMPLETING THE FORM FOR CLAIMING TAX CREDITS FOR INVESTMENTS IN THE DIGITAL AND GREEN TRANSITION

## Rows 1‑7 (Aggregate data on the claiming of credits)

The taxable person shall enter, in the form for claiming tax credits for investments in the digital and green transition, the total amount of the costs or the amounts of investments in equipment or assets incurred during the tax period in question, broken down by substantive definition of the type of investment.

The amounts are entered in the form in euros, including cents.

For the individual amounts stated in this Annex, the taxable person must have analytical records in their accounts that point to the original accounting documents. Upon request, both the analytical records and the original accounting documents must be submitted to the tax authority.

## Rows 8‑15 (Detailed definition of the costs for which credit is being claimed)

Under item 8, enter the amount of the costs of purchase of equipment and services under:

* Article 2(4) and (5) of these Rules;
* Article 3(5) of these Rules;
* Article 4(3), (7), (10), (12) and (14) of these Rules;
* Article 5(3) and (4) of these Rules; – Article 6(1) and (3) of these Rules;
* Article 7(2) of these Rules.

Under item 9, enter the amount of the labour costs as defined in Article 3(6)(a) of these Rules.

Under item 10, enter the amount of the costs of purchase of research and development equipment as defined in Article 3(6)(b) of these Rules.

Under item 11, enter the amount of the costs of materials and services as defined in Article 3(6)(c) of these Rules.

Under item 12, enter the amount of the costs of education and training:

* Article 2(5) of these Rules;
* Article 3(6)(č) of these Rules.

Under item 13, enter the contract costs as defined in Article 3(6)(d) of these Rules (e.g. costs under copyright agreements).

Under item 14, enter the contract costs as defined in Article 3(6)(e) of these Rules.

Under item 15, enter the amount of the costs of purchase of vehicles in accordance with Article 5(2) of these Rules.

## Rows 16‑18 (Calculation of the amount of credit)

Under item 16, enter the total costs of investments in the digital and green transition as the sum of the amounts entered under items 8 to 15.

The amount in row 7 must be equal to the amount in row 16.

The maximum amount of tax credit that a taxable person may claim, provided that they have a sufficiently high tax base, is indicated in row 18.